



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

9.4.4

NOVEMBER 19, 2021

## EFFECTIVE DATE

(11-19-2021)

## PURPOSE

- (1) This transmits revised IRM 9.4.4, Requests for Information.

## MATERIAL CHANGES

- (1) Subsection 9.4.4.2.6.1 is revised to reflect the current Federal Aviation Administration (FAA) procedures.

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.4.4, dated September 8, 2020.

## AUDIENCE

CI

James D. Robnett for  
James C. Lee  
Chief, Criminal Investigation



9.4.4

Requests for Information

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9.4.4.1  
(12-10-2007)  
**Overview**

- (1) This section establishes special procedures for special agents to follow in requesting information. These procedures must be followed in administrative investigations, and should be followed whenever possible in grand jury investigations.

9.4.4.2  
(12-10-2007)  
**Government Entities**

- (1) A number of government agencies have established special procedures for special agents to follow in requesting information and should be followed whenever possible in grand jury investigations.

9.4.4.2.1  
(12-10-2007)  
**Internal Revenue Service  
Records**

- (1) The IRS has established special procedures for special agents to follow in requesting information from within the agency.

9.4.4.2.1.1  
(12-10-2007)  
**Martinsburg Computing  
Center**

- (1) The Martinsburg Computing Center (MCC) maintains the master file that is a tax record of all known taxpayers. The master file is separated into several categories, some of which are the business master file (BMF), the individual master file (IMF), information return master file (IRMF), tax return data base (TRDB), residual master file (RMF), and the retention register.
- (2) Information from both BMF and IMF is available on-line. This is accessed on the Integrated Data Retrieval System (IDRS) network via command codes BMFOL (business master file on-line) and IMFOL (individual master file on-line). In most situations, the availability of this information should eliminate the need for requesting a regular transcript of account.
- (3) Information from both the IRMF and the TRDB is available on line.
  - a. The IRMF is accessed through the IDRS network using command code IRPTR (information returns processing transcript). This provides the current tax year, after June 30 of each year, and five prior tax years information return data (e.g., W-2, 1099, Currency Transaction Record (CTR)) etc. It also contains information from passports and green cards.
  - b. The TRDB is accessed through the IDRS network using the command code TRDBV. This is the system of record for storing electronic filing (ELF) returns beginning with tax year (TY) 1999.
  - c. This information will provide the field the ability to research this information on-line whenever needed.

9.4.4.2.1.2  
(12-10-2007)  
**The Business Master  
File**

- (1) The BMF maintained on magnetic tape is a tax record of business taxpayers required by law and regulations to have employer identification numbers (EIN) as identifying account numbers.
- (2) The types of taxes processed to the BMF are limited to:
  - a. Employment Taxes (Return Form 940)
  - b. Withholding and Federal Insurance Contribution Act (FICA) Taxes (Return Form 941)
  - c. Corporation Income Taxes (Return Form 1120)
  - d. Excise Taxes (Return Form 720)
  - e. Railroad Retirement Taxes (Return Form CT-1)
  - f. Employment (Household) Taxes (Return Form 942)
  - g. Employment (Agricultural) Taxes (Return Form 943)
  - h. Corporation Income (Small Business) Taxes (Return Form 1120S)

- i. Fiduciary Income Taxes (Return Form 1041)
- j. Partnership Income Taxes (Return Form 1065)
- k. Foreign Corporation Income Tax Return (Return Form 1120F)
- l. Life Insurance Company Income Tax Return (Return Form 1120L)
- m. Mutual Insurance Company Income Tax Return (Return Form 1120M)
- n. Special Taxes (Return Form 11, 11B, 11C)
- o. Wagering Tax (Return Form 730)
- p. Estate Tax (Return Form 706)
- q. Highway Use Taxes (Return Form 2290)
- r. Gift Taxes (Return Form 709)

- (3) In addition, tax returns of exempt organizations which have income from investments are processed on BMF.

9.4.4.2.1.3  
(12-10-2007)

**The Individual Master File**

- (1) The IMF is a magnetic tape record of all individual income tax filers, in social security number (SSN) sequence, and is maintained at the Martinsburg Computing Center. All tax data and related information pertaining to individual income taxpayers are posted to the IMF so that the file reflects a continuously updated and current record of each taxpayer's account. All settlements with taxpayers are affected through computer processing of the IMF account and the data therein is used for accounting records, for issuance of refund checks, bills or notices, answering inquiries, classifying returns for audit, preparing reports and other matters concerned with the processing and enforcement activities of the IRS.
- (2) The returns filed include Income Tax Forms 1040, 1040A, 1040EZ, 1040NR, 1040C, 1040SS, 1040PR, and Estimated Tax Returns 1040ES. Each taxpayer account has an entity module and one or more tax modules. The entity module contains data which describes the taxpayer as an entity and which applies to all records of the taxpayer. This entity module contains groups of data including name, address, etc. A tax module contains records of tax liability and accounting information pertaining to the income tax for one tax period. Each tax module contains groups of data including balance due amounts, refund checks sent, and other accounting information relating to a specific tax period.

9.4.4.2.1.4  
(12-16-1998)

**Retention Register**

- (1) The Retention Register contains all entity and tax modules removed from the master file. The basic criteria for removal of a tax module are:
- a. a zero module balance
  - b. no freeze or unsettled conditions present
  - c. no activity to the module for 27 months

9.4.4.2.1.5  
(07-08-2011)

**Transcripts Defined**

- (1) Transcript (computer generated) - A machine printout from the Martinsburg Computing Center that provides master file information on a particular taxpayer's account.
- (2) Transcript (manually prepared) - A typed transcript from a Scheme Development Center (SDC) of a taxpayer's account that is extracted from microfilm or from the non-master file section of the IRS campus and maintains manual records related to controlled situations.

9.4.4.2.1.6  
(07-08-2011)  
**IRS Campus Records**

- (1) There are 10 IRS campuses located across the country. For processing years after 2003 there will be a continual decline in the campuses that will process IMF returns. The Cincinnati and Ogden campuses process BMF returns. An SDC is co-located at each IRS campus. When a current year tax return is needed, review of the transcript for the particular returns document locator number (DLN) will indicate where the return can be located.
- (2) The SDC on the IRS campus will be the source of the court witness for criminal trials. The witness will testify on behalf of the Commissioner, in his/her role as the custodian of the records. The court witness coordinator at the SDC servicing the field office will be contacted to obtain the necessary information and certifications. If multiple centers are involved, this contact will be coordinated by the court witness coordinator for the requesting field office (see IRM 9.8.1, Scheme Development Center).

9.4.4.2.1.7  
(09-08-2020)  
**Foreign Financial  
Transaction Forms**

- (1) Foreign financial transaction forms are filed at various IRS campuses. The following is a list of the available forms, the location where such forms are to be filed and information on requesting the forms:
  - a. Form 926, Return by a US Transferor of Property to a Foreign Corporation. This form is used to report excise tax on transfer of property by a United States person to a foreign partnership, trust or estate, or corporation. This form is a non-master file return and may be filed at any IRS campus. Therefore, requests for this form should be forwarded to the IRS campus where the taxpayer's income tax return is required to be filed.
  - b. Form 5471, Information Return of US Persons with Respect to Certain Foreign Corporations. This form is used by officers, directors, or United States shareholders in making annual information returns for foreign personal holding companies. This form is a non-master file return and is only filed at the Philadelphia Campus. (Form 957, US Information Return by an Officer, Director, or US Shareholder of a Foreign Personal Holding Company was obsolete beginning with tax year 1983 and was replaced by Form 5471).
  - c. Form 1040 NR, US Nonresident Alien Income Tax Return. This form is used by all nonresident alien individuals, whether or not engaged in a trade or business within the United States, who file a United States tax return. Also required for filing nonresident alien fiduciary (estate and trusts) returns. This form is a master file return, which is only filed at the Philadelphia Campus.
  - d. Form 1042, Annual Withholding Tax Return for US Source Income of Foreign Persons (Under Chapter 3, Internal Revenue Code). This form is used by withholding agents to report tax withheld at source on certain income paid to nonresident alien individuals, foreign partnerships, or corporations not engaged in trade or business in the United States. This form is a non-master file return, which is only filed at the Philadelphia Campus.
  - e. Form 1042-S, Foreign Person's US Source Income Subject to Withholding. This form is used by a withholding agent to report certain income paid to non-resident alien individuals, foreign partnerships or corporations addressed in foreign countries. This is a non-master file return that is only filed at the Philadelphia Campus. These returns reflect income and withholding and are similar to Form W-2 and would not normally be requested or researched unless a Form 1042 were filed.

- f. Form 1120-F, US Income Tax Return of a Foreign Corporation. This form is used by foreign corporations to report income. This is a master file return which is required to be filed at the Philadelphia Campus. There is no master file designation to differentiate between Forms 1120 and 1120F. This requires that the actual return be obtained such that it can be determined whether or not the form relates to a foreign corporation.
  - g. Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. This form is used by a grantor of an inter vivos trust, a fiduciary of an estate in the instance of a testamentary trust, a transferrer on or before the 90th day after the creation of any foreign trust by a United States person or the transfer of any money or property to a foreign trust by a United States person. This form is required to be filed at the Philadelphia Campus. When the Form 3520 is filed, it is held for future association with the beneficiary's Form 1040. Requests should be made to the appropriate IRS campus where the beneficiary's Form 1040 is filed. Forms 3520 that cannot be associated with Forms 1040 are non-master file items maintained in alpha sequence at the Philadelphia Campus.
  - h. Form 3520-A, Annual Return of Foreign Trust With a US Owner. This form is used to report foreign trust operations. The processing and requisitioning of this form is the same as Form 3520, above.
  - i. Form 4683, US Information Return on Foreign Banks, Securities, and Other Financial Accounts, and Foreign Trusts. This form was replaced by Form 90-22.1 for the 1977 tax year. Previously, the Form 4683 was attached to Form 1040/1120. The Form can be secured from the IRS campus where the taxpayer's Forms 1040/1120 were filed.
  - j. Form 5335, Income Subject to Withholding Under Chapter 3, Internal Revenue Code as Reported on Form 1042-S. This form is issued by the Philadelphia Campus based upon the filing of Forms 1042-S and is furnished to foreign countries.
  - k. Form R 82, Claim to refund of Swiss tax. This form is required to be filed at the Philadelphia Campus.
- (2) Except for Form 5335, it should be noted that the above-mentioned forms can be requested in the normal requisition process via IDRS. When requesting any of the above forms, field offices should provide, to the extent possible, the taxpayer's complete name, SSN/EIN, and address. If this identifying information is not available, the field offices should notify the SDC if entities with similar name controls or name variations should also be researched; i.e., Boxer Construction Company, Boxer & Family Construction Company, or Boxer Construction Association.
- (3) If there are any questions concerning the above procedures, field offices may write the Resident Agent in Charge (RAC) at the Philadelphia Campus, PO Box 6068, Philadelphia, PA 19114, or call (215) 516-2406.

9.4.4.2.2  
(12-10-2007)  
**Social Security  
Administration**

- (1) Regulations under the Social Security Act authorize the Social Security Administration (SSA) to disclose information to any officer or employee of the Department of the Treasury lawfully charged with the administration of Titles II, VIII, or IX of the Social Security Act; the Federal Insurance Contributions Act; the Self-Employment Act; or the Federal Unemployment Tax Act; or any Federal income tax law, for the purpose of such administration only. The regu-

lations expressly forbid the further disclosure of such information and/or its use for any purpose other than the administration of the employment and income tax laws.

- (2) Form 2264, Request for Social Security Account Information, will be used when requesting the name and address of the latest reporting employer of a taxpayer from the records of the SSA.
- (3) Requests for itemization of quarterly earnings, which identify employers and amounts of wages taxable under the FICA, may also be made to the SSA when such information is needed in the administration of employment and income tax laws. Requests of this type will be made by letter stating that the information is to be used for official purposes of an employment or income tax matter and shall identify the period or periods for which an itemization of quarterly earnings is requested.
- (4) "IRS-CRIMINAL INVESTIGATION" will be labeled before the body of the letter and should be mailed directly to the Social Security Administration, Mail and Work Distribution Section, Lower Basement, Metrowest Bldg., 300 North Greene Street, Baltimore, MD 21201. All envelopes should be marked DO NOT OPEN IN MAILROOM.
- (5) If the information is to be presented during legal proceedings, the SSA will be requested to certify the information. However, information so obtained should be used primarily as leads in conducting investigations, and only where such information cannot be documented from any other source should the special agent propose in his/her report that the SSA records be used as evidence in court.
- (6) Special agents will not attempt to obtain information (except information concerning the payment of benefits) from SSA field establishments.

9.4.4.2.3  
(12-10-2007)  
**Department of Labor**

- (1) The Labor-Management Reporting and Disclosure Act requires various Labor-Management reports to be filed with the Department of Labor. Copies of these reports may be inspected at the Department of Labor's Office of Labor-Management in Washington, DC or at its area offices covering the geographic localities where the persons or organizations filing the reports have their principle places of business. These reports include:
  - a. Every labor organization engaged in an industry affecting commerce must file an annual financial report with the Secretary of Labor on Form LM-2 or LM-3.
  - b. A report (Form LM-10) from every employer who makes or agrees to make any payment or loan, including reimbursed expenses, to any labor organization, labor relations consultant, or any union officer or employee; and a report (Form LM-30) from every labor organization officer or employee who receives payments from an employer is also required.
  - c. Every labor relations consultant is required to file an annual Agreement and Activities Report (Form LM-20) detailing the specific activities he/she is engaged in; and a Receipts and Disbursements Report (Form LM-21) showing receipts from all employers for labor relations advice or services and all disbursements by the consultant in connection with such activities. Legal fees received by an attorney in connection with labor relations, legal representation, litigation, or advice are excluded from these reporting requirements.

- (2) The Welfare and Pension Disclosure Act directs that the administrator of an employee welfare or pension plan file with the Secretary of Labor a plan description (Form D-1) setting forth the plan benefits and other specified data. Plan administrators are also required to file an annual financial report (Form D-2) that indicates the amounts contributed by each employer and by the employees'; the amount of benefits paid; the number of employees covered; and includes a statement of assets; liabilities; receipts; and disbursements. Copies of reports filed under the Welfare and Pension Disclosure Act are available for inspection only at the Department of Labor in Washington, DC.
- (3) Special agents are encouraged to search the Department of Labor Web page for the location of Department of Labor offices and services.

9.4.4.2.4  
(07-08-2011)  
**State Department**

- (1) Requests for information from the Department of State will be made directly to the Director, International Operations (CI::I), who will submit it through official channels to the Department of State. Each request should include the individual's name, date, place of birth, and, if known, SSN, passport number, and the date the passport was issued. A minimum of 30 days is needed to process all requests.
- (2) Passport records available include a copy of the application submitted for a passport and an original photograph. In instances where an individual has formally renounced his/her United States citizenship, a certificate of loss of nationality can be requested.
- (3) The Department of State does not maintain information regarding the individual's points of travel to and from the United States. Expired passports are returned to the holder unless there are indications that the passport has been altered at the time a new passport is issued.

9.4.4.2.5  
(12-10-2007)  
**Securities and Exchange Commission**

- (1) The Securities and Exchange Commission (SEC) has established special procedures for special agents to follow in requesting information. These procedures must be followed in administrative investigations and should be followed whenever possible in grand jury investigations.
- (2) Special agents are encouraged to search the SEC Web site where SEC information is immediately available. Among others, the following can be found on the Web page:
  - a. SEC Contacts
  - b. Filings and Forms (EDGAR search)
  - c. Investor information
  - d. News and Public Statements
  - e. SEC Divisions

9.4.4.2.5.1  
(12-10-2007)  
**Securities and Exchange Commission Files**

- (1) List of Broker-Dealers. This file contains identification of all broker-dealers (present and past) who at any time registered with the Commission. Such information includes the name and mailing address of each person or entity, the type of organization, and the effective registration date. An application and background file is available for each entity. Also included is a detailed disciplinary activity or criminal history record if such information is applicable to the entity.



- (2) Registration Information on Investment Advisors and Companies. This file contains similar information on all investment advisors, whether individuals or other entities.
- (3) Information from the SEC may be obtained by telephone from the Office of the Assistant Administrator (Enforcement) and the Office of the Assistant Administrator (Regulation) at the appropriate SEC Regional Office. In SEC terminology the requester should specifically ask for SEC records and a "CRD" printout. The CRD is the acronym for the Central Registration Depository of the National Association of Security Dealers (NASD). The NASD is another potential source of information. See the FINRA Web site (created in 2007 with consolidated NASD and NYSE information).
- (4) These files may also contain investigatory or enforcement information not available to the public but available to an identified Federal law enforcement officer for law enforcement purposes. Enforcement or investigative files may contain:
  - a. corporate documents
  - b. documents from third-party sources
  - c. witness statements
  - d. other appropriate investigatory material
- (5) To obtain such information (verbally) the special agent should telephone the nearest SEC regional office.

**Note:** Since the SEC has both a Regulation Division and an Enforcement Division, and each has information which may not be available to the other, it is advisable to call both divisions in the SEC regional office.

- (6) If a hard copy of "non-public" information is needed, an access request must be filed with SEC.

9.4.4.2.5.2  
(12-10-2007)

**Securities and Exchange  
Commission  
Publications**

- (1) The SEC News Digest contains daily summaries of civil, criminal, and administrative actions initiated by the Enforcement Division, as well as other items of interest to the securities industry. The SEC Weekly Docket is a weekly summary of items that appeared in the daily Digests. The News Digests are found under the News and Public Statements on the SEC Web site.
- (2) Quarterly SEC Securities Violations Bulletin lists all enforcement actions completed by the Commission for the preceding quarter. These include identification of all civil, criminal, and administrative proceedings such as suspension or revocation of registrations, cease and desist orders, indictments, convictions, and imposition of sentences. This publication is available by subscription for a fee. Information can be obtained from SEC Publications.

9.4.4.2.5.3  
(12-10-2007)

**Securities Information  
Center**

- (1) The Securities Information Center (SIC) is operated under contract with the SEC. All banks, brokerage houses, etc., that receive bad securities are required to report this information to the SIC. They are also required to run a check with the SIC if they receive \$10,000 or more in securities.

9.4.4.2.5.4  
(12-10-2007)

**Other Information  
Available from  
Securities and Exchange  
Commission Regional  
Offices**

- (1) Other information available from the SEC's regional offices includes the following corporate filings:
  - a. Form 10-Q, Quarterly corporate financial report.
  - b. Form 10-K, Annual corporate financial report.
  - c. Form 8-K, Monthly corporate report made upon the occurrence of various key events such as: change in control of registrant; change in registrant's certifying accountant; and other materially important events.
  - d. Form 8, Form used to amend other corporate filings.
  - e. Form 13(d), Filed by stockholders who hold five percent or more interest. It should identify acquisition, show where money came from and how ownership interest changed.

9.4.4.2.6  
(12-10-2007)

**Department of  
Transportation**

- (1) The Department of Transportation (DOT) agencies and their respective authority is available on the DOT Web site.
- (2) If it is necessary for a special agent to have access to information or review the DOT files, a request for such information should be forwarded from the Supervisory Special Agent (SSA) to the appropriate DOT administrator.

9.4.4.2.6.1  
(11-19-2021)

**Federal Aviation  
Administration**

- (1) The Federal Aviation Administration (FAA) maintains detailed and comprehensive records covering nearly all aspects of the civilian aviation industry. Among the files maintained at the FAA's Mike Monroney Aeronautical Center (MMAC) are airman and aircraft data managed by the Civil Aviation Registry, information maintained by the Civil Aerospace Medical Institute (CAMI), and the Office of Security and Hazardous Material Safety. Inquiries regarding FAA data should be made to the Office of Security and Hazardous Material Safety's, Law Enforcement Assistance Unit (LEAU). The LEAU can also flag both airman, aircraft, and medical files to ensure activity on the file is reported to the requesting agency. Such requests must be in writing as specified later in this section. Information can only be released in support of an official investigation by the requesting agency. Listed below is a description of information routinely requested:
- (2) Aircraft records include such diverse information as tail numbers, airworthiness certifications, physical modifications, current and previous owners, and lienholders. The following information is available and accessible by owner name or the registration number of the aircraft, commonly known as the N#:
  - a. Current registered owner
  - b. Address of registered owner
  - c. Last date of registration
  - d. Date last sold
  - e. Previous owner
  - f. Serial number
  - g. Make and model of aircraft
  - h. Mortgage information
  - i. Modifications to the aircraft
  - j. History of the aircraft registration

**Note:** The FAA file may also include the bill of sale, transfer agreement, security conveyances, airworthiness information, trusts, and LLC information if applicable.



- (3) Airman information includes, but is not limited to, records pertaining to pilots, navigators, crew members, repairmen, flight instructors, control tower operators, parachute riggers (i.e., virtually any licensed individual connected with the industry). The following information is available for FAA certificated pilots:
  - a. SSN (possibly/but not authorized to collect). If an SSN is not obtained FAA will assign a pseudo SSN beginning with a 999 or 888..
  - b. Date and place of birth.
  - c. Physical description.
  - d. Last known address, date address updated and source of the address.
  - e. Types of ratings and levels.
  - f. Certificate number and date issued.
  - g. Information from medical records.
  - h. Additional documents that may be contained in the file are the Temporary Airman Certificate, application for Airman Certificate, written test report, notice of Disapproval of Application and Airman Records Notice.
- (4) Information maintained by CAMI includes the Application for Airman Medical, FAA Form 8500-8 which lists data such as:
  - a. Occupation
  - b. Employer
  - c. Address
  - d. Telephone number
  - e. Aviation Medical Examiner
  - f. Physical description
  - g. SSN (if provided)
  - h. Convictions (misdemeanor and felony) if disclosed
- (5) Accident, incident information and enforcement history regarding airman and aircraft may also be obtained from the LEAU agent. As stated in the initial paragraphs, all the above information can be obtained from the FAA's Law Enforcement Assistance Unit via the following methods:
  - a. Requests to flag airman, aircraft or medical files must be submitted in writing. Additionally, the LEAU will validate these requests annually to ensure the flag is to remain on the file.
  - b. Requests for the airman's application for medical, FAA Form 8500-8 must also be submitted in writing since data released by the agency contains Health Insurance Portability and Accountability (HIPAA) related information.
  - c. The majority of requests do not require written documentation; however, the LEAU agent will ask for contact information in addition to verifying your position if needed. This helps us deconflict in the event more than one agency is investigating the same certificated entity in addition to putting both agencies in contact with the other. Assistance is available 0800-1630 central time zone; however, after-hours support is available for urgent requests
  - d. For written or certified responses, or requests requiring detailed research, written requests should be emailed to 9-AMC-700-LEAU@FAA.gov.
  - e. Depending on the request, the LEAU agent may also put the agent in touch with a geographically based Law Enforcement Assistance Program (LEAP) agent for additional support.

- (6) Public information, pertaining to aircraft, is available on the FAA Aircraft Registry's webpage at: <https://registry.faa.gov/microfiche/>. This site contains the following information and allows users to generate various reports:
  - a. US Civil Registry by N-Number
  - b. US Civil Registry by Serial Number
  - c. US Civil Registry by Name of Registrant
  - d. US Civil Registry by Make & Model
  - e. US Civil Registry by State and County
  - f. Engine Reference File
  - g. Aircraft Reference File in M/M/S Sequence (Make/Model/Series)
- (7) Public information for airmen is available on the FAA Airmen Certification Branch webpage at: [https://www.faa.gov/licenses\\_certificates/airmen\\_certification/](https://www.faa.gov/licenses_certificates/airmen_certification/) where users can:
  - a. Search airmen by last name and certificate number, or last name and other advance criteria such as first name, date of birth or city.
  - b. Download file published monthly with airmen that have not opted out of public release of information.
  - c. Access regional active airmen total reports updated and published monthly.

9.4.4.2.7  
(12-10-2007)  
**Department of the  
Treasury**

- (1) Information regarding the agencies of the Department of the Treasury and each agency's respective authority is available on the Treasury Web site at <http://treasury.gov>.

9.4.4.2.7.1  
(12-10-2007)  
**Comptroller of Currency  
(Bank Examiners'  
Reports)**

- (1) National bank examinations determine a bank's financial position and evaluates its assets. Bank examiners' reports contain information about a bank's records, loans, and operations. If a special agent needs information contained in a bank examiner's report, the request will be submitted through channels to the Chief, CI, ATTN: Director, Operations Policy and Support (CI:OPS). The request should set forth the subject's name and address, the information desired, the reason it is needed, and the intended use. Headquarters will transmit the request to the Comptroller of the Currency.

9.4.4.2.7.2  
(12-10-2007)  
**Financial Management  
Services**

- (1) The Financial Management Service (FMS) receives and disburses all public monies, maintains government accounts, and prepares daily and monthly reports on the status of government finances with the exception of the US Postal Service and the disbursing offices of the military services. The Financial Management Service maintains copies of paid vouchers and check listings, direct deposit listings, or other records which identify each check issued for goods or services. In addition, the Regional Disbursing Officers, Bureau of Accounts, US Treasury, microfilm all checks prior to issuance. All canceled US government checks, from whatever source issued, are processed by the Office of the Treasurer of the United States.

9.4.4.2.7.3  
(07-08-2011)  
**Refund Checks**

- (1) The field office requesting a photocopy of a refund check should contact the RAC of the SDC which services the requesting field office. The request should include the name of payee, the payee's SSN or EIN, the period and type of tax, and the amount of the check. Original US Treasury checks may be obtained if needed for handwriting or forensic analysis. The special agent will contact the nearest US Secret Service (USSS) field office or resident agent

and complete USSS Form (SSF) 1600. If the check is being considered for use in a trial or a procedure requiring certification, the request for certification should be included in the request.

9.4.4.2.7.4  
(12-10-2007)  
**United States Treasury  
Checks Issued for  
United States  
Government Agencies**

- (1) Photocopies of US Treasury checks have to be obtained by initiating a request through the US government agency which authorized the check.
- (2) Original US Treasury checks may be obtained if needed for handwriting or forensic analysis. The special agent should contact the nearest USSS field office or resident agent and complete USSS Form (SSF) 1600.
- (3) The original check(s) will be forwarded to the requesting special agent through the appropriate USSS field office or resident agency. When the original check is no longer needed, it should be returned to the USSS, Washington Field Office (Forgery Operations), 1800 G Street, NW, Washington, DC 20223.

9.4.4.2.7.5  
(12-10-2007)  
**Bureau of the Public  
Debt**

- (1) Records of any US Savings Bonds that have been purchased and redeemed should be addressed to:
  - a. Bureau of the Public Debt, Division of Customer Assistance, PO Box 7015, Parkersburg, WV 26106 (for Treasury Direct US Savings Bonds Series EE and I)
  - b. Bureau of the Public Debt, Division of Customer Assistance, PO Box 7012, Parkersburg, WV 26106 (for Paper Savings Bonds Series EE and I)
  - c. Bureau of the Public Debt, Division of Customer Assistance, PO Box 2186, Parkersburg, WV 2610 (for Series HH/H)
- (2) The request should contain the following information:
  - a. complete name
  - b. all addresses, including street and number, city and state, which may be shown on the inscription on the bonds, along with the number of years the subject lived at each address
  - c. subject's SSN
  - d. years in which the bonds may have been issued
  - e. series of bonds which may have been purchased

9.4.4.2.7.6  
(12-10-2007)  
**Mutilated Currency  
Reports**

- (1) The Office of Currency Standards, Bureau of Engraving and Printing, will notify the Special Agent in Charge (SAC) when a person presents \$5,000 or more of mutilated currency for redemption. The Director, CI:OPS will immediately refer the information to the SAC in the field office in which the person requesting the currency redemption resides. The Office of Currency Standards will withhold payment in such instances for a period of 30 days from date of notification so that the IRS can determine whether further withholding of payment is desired.
- (2) A mutilated currency report will be screened to determine whether preliminary inquiries should be undertaken by the special agent or whether the information should be forwarded to the appropriate exam or collection functions within the other operating divisions. Care should be taken that the collection function is informed of the report immediately upon its receipt so that they may exercise any right of offset for outstanding assessment against the taxpayer involved. The SDC and/or the Martinsburg Computer Center should be notified if a valid SSN is available.

- (3) It is not contemplated that CI will request the Office of Currency Standards to withhold payment of mutilated currency beyond the original 30-day period except in rare or unusual instances. Such instances will generally involve a jeopardy assessment situation where time is an element. Where it is determined that such an unusual situation exists, the SAC with the concurrence of the Director, Field Operations, will notify the Director, CI:OPS immediately so that the Office of Currency Standards may be advised accordingly. If at the time of screening there is no apparent CI or civil potential in the matter, it may be closed to file without further action or disposed of as would any information item. No report needs to be submitted to the Director, CI:OPS if it is determined that payment should not be withheld.
- (4) When a special agent has information which indicates that a taxpayer has presented mutilated currency for redemption in an amount less than \$5,000, the special agent should prepare a request for the Office of Currency Standards to search their files. The request will be in the name of the SAC and mailed directly to:

Department of the Treasury Bureau of Engraving and Printing OCS, Room 344,  
BEPA PO Box 37048, Washington, DC 20013.

- (5) The request should contain the following information if it is available:
  - a. subject's name and full address
  - b. amount of the redemption
  - c. approximate date the currency was presented for redemption
  - d. name of the bank where the currency was presented for redemption

9.4.4.2.7.7  
(12-10-2007)  
**Financial Crimes  
Enforcement Network**

- (1) The Financial Crimes Enforcement Network (FinCEN) is a multi-agency, multi-source intelligence network. Established in April 1990, pursuant to an order of the Secretary of the Treasury, FinCEN was designed to support Federal, state and local law enforcement agencies in the detection and investigation of narcotics and non-narcotics money laundering, as well as other financial crimes.
- (2) On October 24, 2001, Section 361 of the USA Patriot Act (H.R.3162) established FinCEN as a Bureau in the Department of Treasury. FinCEN serves and exchanges information with virtually every class of law enforcement, regulatory and intelligence organization. FinCEN was not created to replace traditional methods of uncovering criminal activity such as the use of informants, surveillance, etc., but was created to supplement those efforts by serving as a central source of financial information and intelligence. FinCEN's unique staffing both reflects and sustains its mission. IRS-CI currently has one special agent assigned as a liaison to FinCEN whose job is to assist CI personnel with their investigations.
- (3) The mission of FinCEN is to safeguard the financial system from the abuses of financial crime, including terrorist financing, money laundering, and other illicit activity. This mission is achieved by:
  - a. Administering the Bank Secrecy Act
  - b. Supporting law enforcement, intelligence, and regulatory agencies through sharing and analysis of financial intelligence
  - c. Building global cooperation with our counterpart financial intelligence units
  - d. Networking people, ideas, and information

- (4) Requests for investigative assistance from FinCEN fall into three broad categories:
  - a. Research and analytical support
  - b. Financial Intelligence Unit assistance
  - c. Sharing of information with financial institutions under the USA Patriot Act Section 314(a)
- (5) The CI Liaison to FinCEN can provide additional information regarding exactly what assistance is available from FinCEN.
- (6) FinCEN has access to databases in three categories: Bank Secrecy Act (currently contained in CBRS), law enforcement, and commercial. FinCEN will conduct searches of the databases upon request from Federal, state and local agencies. FinCEN will not conduct research on databases to which the requesting agency already has access.
- (7) FinCEN will provide analytical assistance in major investigations where they can add value to the investigation.
- (8) When assistance from FinCEN is requested, they will attempt to network the requesting agent with other agencies who may also have an interest in the same subject. If the subject of a request is identified as part of an active or closed investigation by another agency, FinCEN will contact both agencies for approval to network. Upon approval from both agencies, FinCEN will provide agency information. Both agencies must agree to network before either agency is identified.
- (9) The FinCEN Request For Research can be found on document manager by searching for "FinCEN."
- (10) FinCEN is designated as a Financial Intelligence Unit (FIU) and is part of the Egmont Group of FIUs. The Egmont group is a global association of operational units working bilaterally. The Egmont Group is an international network of **94 countries** that have implemented national centers to collect information on suspicious or unusual financial activity from the financial industry, to analyze the data, and to make it available to appropriate national authorities and other FIUs for use in combating terrorist funding and other financial crime.
- (11) Requests for information from FIUs can be made through FinCEN. The information provided by an FIU varies by country but could include public, law enforcement and financial information. The information provided by an FIU can only be used for lead purposes. If the agent wants to use the information in court proceedings, the FIU request must be followed by a Mutual Legal Assistance Treaty (MLAT) request.
- (12) The FIU request can be found on document manager by searching for "FinCEN". The request should be forwarded to the CI Liaison to FinCEN for processing.
- (13) Section 314(a) of the USA Patriot Act of 2001 (P.L.107-56), required the Secretary of the Treasury to adopt regulations to encourage regulatory authorities and law enforcement authorities to share with financial institutions information regarding individuals, entities, and organizations engaged in or reasonably suspected, based on credible evidence, of engaging in terrorist acts or money laundering activities.

- (14) This regulation enables Federal law enforcement agencies, through FinCEN, to reach out to 41,331 points of contact at more than 25,000 financial institutions in an effort to locate accounts and transactions belonging to persons who may be involved in terrorism or money laundering.
- (15) FinCEN receives requests from Federal law enforcement agencies and, after review, transmits those requests to designated contacts within financial institutions across the country once every two weeks. The requests contain subject and business names, addresses, and as much identifying data as possible to assist the financial industry in searching their records. The financial institutions are then required to query their records for data matches, including accounts maintained by the named subject during the preceding 12 months and transactions conducted within the last 6 months. Financial institutions have 2 weeks from the transmission date of the request to respond to a 314(a) Subject Information form. The form requires a financial institution to place only a "X" next to that particular named subject if a match was found, and to provide point-of-contact information. If the search does not uncover any matching of accounts or transactions, the financial institution is instructed not to reply to the 314(a) request.
- (16) The 314(a) request should only be used in terrorism or significant money laundering investigations. The requesting agency must certify that all traditional means of investigation have been exhausted before submitting a 314(a) request. Because of the sensitivity of this tool, the approval of the SAC is required before any such request can be made.
- (17) The information provided by the financial institution is lead information only and must be followed by a subpoena or other legal process.
- (18) The USA Patriot Act 314(a) request can be found on document manager by searching for "FinCEN". The request requires two documents, a Certification form and a Subject Information form. The request should be forwarded to the CI Liaison for processing.

9.4.4.2.8  
(12-10-2007)

**Department of Homeland Security**

- (1) The Department of Homeland Security (DHS) information is available on the DHS Web site.

9.4.4.2.8.1  
(12-10-2007)

**Customs and Border Protection**

- (1) The US Customs and Border Protection (CBP) consists of the following enforcement agencies:
  - a. Border Patrol – uniformed border enforcement arm of DHS
  - b. Bureau of Immigration and Customs Enforcement (ICE) – investigative arms of the former US Customs Service, Immigration and Naturalization Service and Federal Protective Service
- (2) The CBP has authorized Directors at Headquarters (HQ) Ports to furnish IRS officials with information from CBP records, such as owners' declarations, manifests and other documents relating to the importation of taxable articles. The CBP officials are instructed to immediately forward to Customs for consideration all IRS requests for information not covered by prior authorizations. Information obtained from CBP will be treated as being of a confidential nature.



- (3) Any person who physically transports, mails, ships, or causes to be transported, currency or other monetary instruments of more than \$10,000 at any one time, from or into the United States, shall file a report, FinCEN Form 105 (formerly US Customs Form 4790), Currency or Monetary Instruments Report (CMIR).
- (4) Any person who receives in the US currency or monetary instruments of more than \$10,000 at any one time, from outside of the United States, and where a report has not been filed under 31 USC §103.23(a), shall file a Form 105, Report of International Transportation of Currency or Monetary Instrument.

9.4.4.2.8.2  
(12-10-2007)  
**United States  
Citizenship and  
Immigration Services**

- (1) The United States of Citizenship and Immigration Service (USCIS) administers immigrant and non-immigrant sponsorship; adjustment of status; work authorization and other permits; naturalization of qualified applicants for United States citizenship; and asylum or refugee processing. Immigration enforcement, which is the responsibility of the Directorate of Border and Transportation Security, includes preventing aliens from entering the country unlawfully, detecting and removing those who are living in the United States unlawfully, and preventing terrorists and other criminal aliens from entering or residing in the United States.
- (2) The agency's records include:
  - a. names and other information concerning immigrants and aliens
  - b. lists of passengers and crews on vessels from foreign ports
  - c. passenger manifests and declarations-ship, date, and point of entry required
  - d. names of witnesses to naturalization proceedings and people who know the suspect
  - e. deportation proceedings
  - f. financial statements of aliens and persons sponsoring their entry

9.4.4.2.8.3  
(12-10-2007)  
**United States Coast  
Guard**

- (1) The US Coast Guard retains records of persons serving on US ships in any capacity, including records of vessels equipped with permanently installed motors or of vessels over 16 feet equipped with detachable motors.

9.4.4.2.8.4  
(12-10-2007)  
**Secret Service Records**

- (1) The US Secret Service records include records pertaining to counterfeit and forgery investigations, and records pertaining to anonymous letters and background files on persons who write "crank" letters.

9.4.4.2.8.5  
(12-10-2007)  
**Treasury Enforcement  
and Communication  
System**

- (1) Treasury Enforcement and Communication System (TECS) is a computerized information system designed to identify individuals and businesses suspected of or involved in violations of Federal law. The TECS provides access to the Federal Bureau of Investigation (FBI), National Crime Information Center (NCIC), and the National Law Enforcement Telecommunication Systems (NLETS) with the capability of communicating directly with state and local enforcement agencies. The NLETS provides direct access to state motor vehicle departments.
- (2) To access TECS, the user must request access through his/her SSA. The System Control Officer (SCO) in their field office will then establish a User Profile Record on TECS. The user will be required to take an on-line Security/

Privacy Awareness Course and a NCIC test. Instructions will be provided by the user's SCO. The user must retake these tests every two years for recertification.

#### 9.4.4.2.8.5.1

(07-08-2011)

#### **Requesting TECS Information**

- (1) The TECS inquiries can be made from the field office that has TECS capabilities. Inquiries can only be made by those CI employees having access to the system and should be made on a need-to-know basis only.
- (2) In instances of an equipment failure at a field office, requests to the RAC, at the SDC, for TECS queries may be made by memorandum, by use of Form 5523 TECS Query Request, by fax, or by telephone. The RAC, at the SDC, will not release TECS information requested by telephone until he/she is satisfied as to the identity of the caller (such as telephone call back).

#### 9.4.4.2.8.5.2

(12-10-2007)

#### **Witnesses to Testify Regarding Filings of Currency Banking Retrieval System Forms**

- (1) Requests for witnesses to testify as to the filing of CTRs, CTRs by Casinos, Report of Foreign Bank & Financial Accounts (FBARs), and Forms 8300 should be made to the IRS Detroit Computing Center, Attn: CI Representative, 985 Michigan Ave., Detroit, MI 48226.
- (2) All CTRs, CTRs by Casinos, FBARs, and Forms 8300 are processed by the Detroit Computing Center and are indexed on the Currency & Banking Reporting System (CBRS) and, with the exception of Forms 8300, are indexed in TECS. Currency & Banking Retrieval System and TECS should be queried to determine if CTRs, CTRs by Casinos, FBARs, and Forms 8300 were filed for reportable transactions. However, access to Forms 8300 is bound by 26 USC §6103 rules of nondisclosure.

**Note:** There is a dual filing requirement for Form 8300 under 26 USC §6050I and 31 USC §5331. Disclosure provisions after January 1, 2002, follow the type of investigation being conducted, Title 31 or Title 26 (see IRM 9.3.1, Disclosure.)

#### 9.4.4.2.9

(12-10-2007)

#### **Department of Justice**

- (1) The Department of Justice (DOJ) information is available on the DOJ Web site.

#### 9.4.4.2.9.1

(12-10-2007)

#### **Bureau of Alcohol, Tobacco, Firearms, & Explosive Records**

- (1) Bureau of Alcohol, Tobacco, Firearms (ATF) records which may be of interest to CI are:
  - a. records of distillers, brewers, and persons or firms who manufacture or handle alcohol as a sideline or main product
  - b. record of inventory of retail liquor dealers and names of suppliers, as well as amounts of liquor purchased by brand
  - c. names and records of known bootleggers
  - d. reports of investigations
  - e. records of firearms registration (alphabetical and numerical)

**Note:** Requests for firearm trace histories and intelligence information should be made to the nearest local ATF Office.

- (2) The ATF should be requested to trace the history of all firearms which may have been accidentally or criminally misused and which come to the attention of CI either during or subsequent to an investigation. A detailed trace history



on each firearm requested and any intelligence information that may be of benefit to CI will be made available by the ATF training center upon request.

9.4.4.2.9.2  
(12-10-2007)  
**Federal Bureau of  
Investigation Records**

- (1) Federal Bureau of Investigation (FBI) records include:
  - a. criminal records and fingerprints
  - b. national stolen property index-government property stolen, including military property
  - c. nonrestricted information pertaining to criminal offenses
  - d. national fraudulent check index
  - e. anonymous letter index

9.4.4.2.9.3  
(12-10-2007)  
**Drug Enforcement  
Administration Records**

- (1) Drug Enforcement Administration (DEA) records include information on licensed handlers of narcotics and also criminal records of users, pushers, and suppliers of narcotics.

9.4.4.2.9.4  
(12-10-2007)  
**El Paso Intelligence  
Center**

- (1) The El Paso Intelligence Center (EPIC) is an agency of DEA. It is a multi-agency operation that collects, processes and disseminates information in support of field investigations. Participating agencies include the Drug Enforcement Administration; IRS-CI; US Immigration and Customs Enforcement; US Customs and Border Protection; United States Coast Guard; FBI; US Marshals Service; Bureau of Alcohol, Tobacco, Firearms; FAA; Transportation Security Administration; US Secret Service; Department of Interior; Department of Defense; National Security Agency; Texas Army National Guard; Texas Department of Public Safety; and the Federal Highway Administration. In addition, EPIC has signed agreements with state and local agencies in all 50 states.
- (2) The mission of EPIC is to disseminate intelligence on illicit drug and alien movements and the criminal organizations of those responsible for such illegal activities. Watch officers process requests by accessing law enforcement systems and a number of commercial databases.
- (3) Watch officers have 24/7 access to agency records for conducting inquiries on persons, vehicles, aircraft, vessels, businesses, addresses, and telephone numbers. Inquiries are normally handled by telephone or facsimile. The following are examples of information EPIC is able to provide:
  - a. subjects of record in Narcotics & Dangerous Drugs Information System (NADDIS), Treasury Enforcement Communication System (TECS), US Bureau of Prisons Federal Prisoner Database (SENTRY), Citizenship and Immigration Services (CIS), EPIC Seizure System (ESS), Federal Aviation Administration (FAA),
  - b. vehicle or person entering the United States through a port of entry within the last 20 years, as well as the port of entry
  - c. private aircraft inspected on entering United States, as well as where, when, and occupants
  - d. person inspected on entering the United States aboard a commercial aircraft or commercial vessel, as well as where and when
  - e. aircraft flight plan originating or terminating in the United States, as well as movement
  - f. vessel sighted or boarded, as well as activities or registration
  - g. legal or illegal aliens
  - h. persons previously incarcerated in Federal prisons
  - i. persons previously holding fraudulent birth or citizenship identities

- (4) The Research and Analysis section includes Domestic/Asset Forfeiture, Alien Smuggling, Trend Analysis, and Southwest Border Units. Augmenting the “Watch” capabilities, EPIC provides analyses of drug movement, events, trends and patterns, and research on criminal organizations.
- (5) All EPIC inquiries should include:
  - a. requesting special agent's name and phone number
  - b. synopsis of investigation
  - c. all available identifying information
- (6) Other EPIC contacts include:
  - a. EPIC toll-free number -- 1-888-873-3742; 1-888-USE-EPIC
  - b. Watch Operations Section Inquiries and Lookouts -- 1-800-351-6047; State and Local Liaison Unit --1-800-927-0468
  - c. Research and Analyst Section Operation Jetway --1-800-487-0472
  - d. Commercial General Watch -- (915) 760-2200  
Maritime Watch -- (915) 760-2240  
Air Watch -- (915) 760-2227  
Research & Analysis -- (915) 760-2301  
Fraudulent Documents -- (915) 760-2200  
Alien Intelligence -- (915) 760-2366  
State & Local Liaison -- (915) 760-2490  
Communications Center, Voice -- (915) 760-2103; Fax -- (915) 760-2102;  
Secure Fax -- (915) 760-2538
  - e. Clan Lab Help Desk -- 1-888- 873-3742 Option #7; or (915) 760-2148
  - f. HIDTA/CLSS -- (915) 760-2724
  - g. Teletype -Nlets - Txdea08S0\_ TECS II - EPIC Just - Jepic Autodin - Rueabne EPIC El Paso TX
- (7) Other major systems which may be accessed through the “ Watch” include DEA's NADDIS, the Bureau of Prisons “ Sentry” System (which covers subjects who have been incarcerated in the Federal prison system at anytime since 1980), and the Immigration and Customs Enforcement's Integrated Combined Systems (ICS). The ICE systems include:
  - a. Index of various schemes involving fraudulent documents and false claims to US citizenship
  - b. Central Index System (CIS)
  - c. Non-Immigrant Info System (NIIS)
  - d. Student School System (STSC)
- (8) Inquiries of EPIC should be directed to the “Watch” at (915) 760-2200. The “Watch” will be provided with the special agent's title, name and agency. In order to protect the integrity of EPIC information, IRS provides EPIC an alphabetical listing of special agents, updated every three months. The requesting special agent's name must appear on this list before EPIC will respond to the inquiry. No more than four inquiries (names, aircraft, vessels, or combinations thereof) should be directed to the “Watch” at one time. Special agents with voluminous requests should call the IRS Representative at (915) 760-2000, if the request is urgent, or submit the request in writing to the IRS Representative at the following address: El Paso Intelligence Center; Bldg. 11339; SSG Sims Street; El Paso, TX, 79908-8098; Attn.: IRS Representative (915) 760-2025; (915) 760-2513 (fax).

**Note:** Information requests are limited to narcotics-related investigations.

(9) All inquiries of EPIC should include:

- a. requesting agent's name and FTS or commercial phone number
- b. a synopsis of the investigation
- c. if the request is for information on an individual, the request should contain all available identifying information

9.4.4.2.10  
(12-10-2007)

**US Postal Service**

- (1) The US Postal Service (USPS) information is available on their Web site.

9.4.4.2.10.1  
(12-10-2007)

**Postal Service Records**

- (1) For updated Postal Tracer information please refer to IRM 5.1.18, Locating Tax Payers.

9.4.4.2.10.2  
(12-10-2007)

**Postal Money Orders**

- (1) To obtain information or photostats of postal money orders, where either the IRS or the Department of the Treasury is the payee or purchaser, the request will be addressed directly to Money Order Division, Postal Computing Center, PO Box 14965, St. Louis, Missouri, 63182 and will bear the signature of the SAC. Requests for copies of postal money orders which were purchased by and payable to any other entities must be made through the local US Postal Inspection Service office, and must bear the signature of the SAC.

9.4.4.2.11  
(12-10-2007)

**Department of Defense**

- (1) Department of Defense (DOD) data concerning the pay, dependents, allotment accounts, soldier's deposits, withholding statements (Forms W-2), and any other financial information relative to military personnel is available at one of the following offices, depending upon the branch of the Armed Forces to which the individual was or is presently attached:
- a. Army: United States Army Finance Center Indianapolis, 46249. Request to include: complete name and Army serial number.
  - b. Air Force: Air Force Finance Center RPTP, Denver, Colorado 80279.
  - c. Navy: Director, Bureau of Supplies and Accounts Department of the Navy; 13th and Euclid Streets Cleveland, Ohio 44115. Requests should be forwarded through normal channels to the Director, Field Operations for the area in which the respective finance center is located.
- (2) Addresses of military personnel:
- a. Request for Address of Military Personnel, Form 2223 should be used to obtain from the records of the military services the current or last known address of a subject who is a member of, or who has been recently separated from, the Armed Forces.
  - b. Data concerning the personal and medical history of former Armed Forces personnel are located at: Military Personnel Records Center, GSA, 9700 Page Boulevard, St. Louis, Missouri 63132.
  - c. Records of contracts and all original vouchers covering payments made to persons and firms dealing with the US Air Force are retained at: US Air Force Accounting and Finance Center, AFO-Accounts and Mail Branch RPTP, Denver, Colorado 80279. Normally, requests for such information should be made by collateral to the Denver field office.

- 9.4.4.2.11.1  
(12-10-2007)  
**Defense Investigative Service**
- (1) Defense Investigative Service (DIS) records include case files of individuals who have undergone investigation, both criminal and background, by the Army (Intelligence, CI, etc), Navy (Naval Criminal Investigative Service (NCIS), etc.), Air Force (Air Force Special Investigations Office (AFSIO), etc.) and the Department of Defense. Requests for information from DIS files should be forwarded to the Chief, CI, Attn.: CI:OPS.
- 9.4.4.2.12  
(12-10-2007)  
**Department of Housing and Urban Development**
- (1) Department of Housing and Urban Development (HUD) information is available on the HUD Web site.
- 9.4.4.2.12.1  
(12-10-2007)  
**Federal Housing Administration**
- (1) Federal Housing Administration (FHA) retains records of applicants' complete financial information, including statements of net worth and earnings.
- 9.4.4.2.13  
(12-10-2007)  
**Department of Veteran Affairs**
- (1) The Department of Veteran Affairs (VA) maintains records of loans, tuition payments, insurance payments and nonrestrictive medical data related to disability pensions. This information, may be obtained by direct mail request to the appropriate regional office. All requests will include a statement covering the need and intended use of the information. The veteran should be clearly identified and, if available, his/her following information should also be provided: VA claim number, date of birth, branch of service, and dates of enlistment and discharge.
- 9.4.4.2.14  
(12-10-2007)  
**Federal Court**
- (1) Federal court records can provide a valuable source of information provided the information is not sealed. Such information may include: records of civil and criminal cases, including bankruptcies; records of parole and probation officers; and records of the US Marshal and US Magistrate.
- 9.4.4.2.15  
(12-10-2007)  
**National Archives and Records Administration**
- (1) The National Archives and Records Administration (NARA) is the government authority for records management. Information on NARA can be found on the NARA Web site.
- 9.4.4.2.15.1  
(12-10-2007)  
**Federal Records Center**
- (1) Data concerning former government employees are on file at the Federal Records Center (FRC), GSA (Civilian Personnel Records), 111 Winnebago Street, St. Louis, MO 63118. Requests for information from such files will be prepared on GSA Standard Form 127, Request for Official Personnel Folder, and mailed directly to the Federal Records Center, St. Louis, Missouri.
- 9.4.4.2.16  
(12-10-2007)  
**Federal Reserve Bank Records**
- (1) Federal reserve bank records include records of issue of US Treasury Bonds.
- 9.4.4.2.17  
(12-10-2007)  
**Railroad Retirement Board**
- (1) No information is available from this agency (see 20 USC §262.16, Code of Federal Regulations.)

9.4.4.2.18  
(12-10-2007)  
**Export-Import Bank**

- (1) The Export-Import Bank of the United States supports the financing of United States goods and services, turning export opportunities into real transactions, and maintaining and creating more United States jobs. The Export-Import Bank of the United States assumes credit and country risks the private sector is unable or unwilling to accept. It loans funds to foreign countries and businesses to buy goods from United States companies. The borrower can obtain up to 50 percent of the purchase price of the goods being acquired. The selling company must fill out and submit to the bank a supplier certificate. Included in this certificate is a required statement as to any commissions paid, especially in the foreign country to foreign sales "representatives" or "agents".

9.4.4.2.19  
(12-10-2007)  
**Department of Education  
Records**

- (1) The Department of Education assists students with educational funding through Federal Title IV loans and grants. The Free Application for Federal Student Aid (FAFSA) is the initial application that a student completes to establish eligibility for the numerous student financial assistance programs. The main funding programs include the Direct Loan, Federal Family Education Loan, Perkins Loan and the Pell Grant.
- (2) The FAFSA captures information such as: student name, address, social security number, date of birth, telephone number, drivers' license number, citizenship status, alien registration number, date of marital status, drug conviction information, state of legal residency, gender, Selective Service registration, type of degree, grade level in college, IRS tax information (earned income, spouse's income, foreign tax form, adjusted gross income, US income tax paid), dependants, veterans' status, father's and mother's name, and respective SSNs, IRS tax information (net worth, cash and savings, earned income) and signatures.
- (3) Requests for this information will be directed to: Department of Education, Office of the Inspector General (OIG) 330 C Street, SW, Room 4022, Washington DC 20202, Attn.: Assistant Inspector General for Investigations.
- (4) Requests should include:
  - a. student's name
  - b. student's date of birth
  - c. SSN
- (5) Department of Education, Office of Inspector General (OIG), Investigative Services, has special agents in offices nationwide. Special agents investigate various criminal offenses including identity theft, bank fraud, money laundering and program fraud. Contact information is listed on their Web site.

9.4.4.2.20  
(12-10-2007)  
**Small Business  
Administration**

- (1) The Small Business Administration (SBA), a Department of Commerce agency, maintains records pursuant to applications for the various loans offered. These records include information as to the basis of the individual's credit and capacity to perform under contract, as well as his/her qualifications with respect to volume of business and financial resources. Small Business Administration records on individuals who have received loan assistance may be obtained from any of more than 100 local SBA offices. The legal department in the local SBA office will make such files available to special agents for review in SBA offices upon presentation of his/her credentials.

9.4.4.2.21  
(12-10-2007)  
**Gaming Commissions  
and Enforcement**

- (1) The following are state gaming commissions and enforcement agencies.

9.4.4.2.21.1  
(12-10-2007)  
**State of New Jersey  
Division of Gaming  
Enforcement**

- (1) The State of New Jersey, Department of Law and Public Safety, Division of Gaming Enforcement, completes a financial investigation on all individuals associated with casino operations including casino developers, investors, employees, vendors, and contractors. Information available includes license and employment applications and investigative reports.
- (2) All requests for information from the New Jersey Division of Gaming Enforcement will be submitted as a collateral request to the SAC, Springfield, NJ Field Office.
- (3) State of New Jersey regulations restrict the release of information to a duly authorized law enforcement agency. Thus, such information is only available to CI personnel and may not to be disclosed to the other operating divisions.

9.4.4.2.21.2  
(12-10-2007)  
**Other Gaming  
Regulatory Agencies**

- (1) Web links to other gaming regulatory agencies and organizations throughout the United States are found on the state of New Jersey Web site.

9.4.4.3  
(12-10-2007)  
**Obtaining Records from  
Financial Institutions**

- (1) This subsection outlines the methods of securing records from financial institutions.

9.4.4.3.1  
(12-10-2007)  
**Alternative Methods of  
Obtaining Financial  
Institution Information**

- (1) There are special procedures which allows access to financial information from financial institutions as defined in 12 USC §3401(1) without using compulsory legal processes such as a summons, subpoena, court order, or search warrant.
- (2) A financial institution is defined as any office of a bank, savings bank, credit card issuer as defined in 15 USC §1602(n), industrial loan company, trust company, savings association, building and loan, or homestead association (including cooperative banks), credit union, or consumer finance institution, located in any state or territory of the United States, the District of Columbia, Puerto Rico, Guam, American Samoa, or the US Virgin Islands.
- (3) The Right to Financial Privacy Act (TRTFP), Title 12 Chapter 35, restricts government agencies from obtaining information from a financial institution without compulsory legal process or account holder consent, except for three exceptions:
  - a. formal request under TRTFP
  - b. special procedures request under TRTFP
  - c. Patriot Act §314 request



9.4.4.3.1.1  
(12-10-2007)  
**Authority to Use  
Alternative Methods**

- (1) Treasury Directive 15-42 delegates to the IRS Commissioner the authority to investigate criminal violations of 18 USC §1956 and 18 USC §1957, where the underlying conduct is subject to investigation under Title 26 or the Bank Secrecy Act (BSA), or 31 USC §5311 et seq (other than violations of 31 USC §5316). Because CI has the above authority, it also has the authority to utilize a Formal Written Request pursuant to 12 USC §3408. Since CI has the authority to investigate money laundering related to counterterrorism, it also has appropriate authority for a special procedures request under 12 USC §3414 (a)(1)(c) and for a Patriot Act §314 Request.

9.4.4.3.1.2  
(12-10-2007)  
**Provisions for a Formal  
Written Request**

- (1) Title 12 USC §3408 provides the authority to utilize a Formal Written Request to obtain financial records from financial institutions. The information obtained through such requests can be used in both criminal and civil matters. A government authority may request financial records under 12 USC §3402(5) of this title, pursuant to a Formal Written Request, only if the following four conditions are met:
  - a. No administrative summons or subpoena authority reasonably appears to be available to that government authority to obtain financial records for the purpose for which such records are sought.
  - b. The request is authorized by regulations promulgated by the head of the agency or department.
  - c. There is reason to believe that the records sought are relevant to a legitimate law enforcement inquiry.
  - d. A copy of the request is served upon the customer or mailed to his/her last known address on or before the date on which the request was made to the financial institution along with a notice which states with reasonable specificity the nature of the law enforcement inquiry.

**Note:** A customer, as defined by 12 USC §3401(5), does not include partnerships of six or more individuals or corporations.
- (2) Non-grand jury Title 18 and Title 31 investigations, with the exception of Title 31 investigations done solely for the purpose of perfecting an 18 USC §981 forfeiture, fit within the requirements of 12 USC §3408.
- (3) Since 26 USC §7602 grants summons authority for civil and criminal investigations of matters falling within Title 26, a Formal Written Request shall not be made in Title 26 investigations. When investigating Title 26 violations, the procedures for third party record keeper summonses under 26 USC §7609 apply.
- (4) Financial institutions have the right to refuse to comply with the Formal Written Request even after a customer loses a court challenge. Title 12 USC §3411, Duty of Financial Institutions, provides that financial institutions shall deliver records requested under 12 USC §3405, an Administrative Subpoena or Summons issued pursuant to 12 USC §3407, or a Judicial Subpoena. The Formal Written Request does not equate to the mandate of a summons or subpoena and is not enforceable. However, legislative history does indicate that the notice and audit trails provided by the Formal Written Request procedures fulfill the purpose of the Right to Financial Privacy Act (RFPA) and should promote voluntary cooperation by the financial institutions with government agencies seeking records legitimately.

- 9.4.4.3.1.2.1  
(12-10-2007)  
**Use of a Formal Written Request**
- (1) The Formal Written Request for financial records has limited use within CI. The Formal Written Request can be used when an administrative summons or a grand jury subpoena cannot be used (e.g., for the evaluation of Title 31 and Title 18 information items or to develop information to identify property for civil seizure). Any information obtained through such requests can be used for civil and criminal purposes and may be shared with other operating divisions and other law enforcement agencies.
  - (2) If, in a Title 31 investigation, CI seeks to obtain a financial institution's records for civil purposes only (e.g., perfecting an 18 USC §981 forfeiture), it must use a Title 31 Summons as opposed to a Formal Written Request. Title 12 USC §3408(1) specifically provides that a Formal Written Request may not be used where a government authority may obtain the sought after records via an administrative summons or subpoena.
- 9.4.4.3.1.2.2  
(12-10-2007)  
**Formal Written Request Package**
- (1) A Formal Written Request package was developed for use when delay of notice to the customer is desired. A major benefit of the Formal Written Request is the ability to obtain a court order delaying the notice to the customer. Title 12 USC §3409 permits the IRS to apply to the court ex parte for a delay of the notice to the customer.
  - (2) Four documents are needed to obtain a Formal Written Request and an Order to Delay Notice. They are:
    - a. Formal Written Request (Exhibit 9.4.4-2)
    - b. The Application for Delay of Notice (Exhibit 9.4.4-3)
    - c. Affidavit of Special Agent (Exhibit 9.4.4-4)
    - d. Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application (Exhibit 9.4.4-5)
- 9.4.4.3.1.2.2.1  
(09-08-2020)  
**The Formal Written Request**
- (1) The Formal Written Request (Exhibit 9.4.4-2) is a letter from the SAC to the financial institution requesting the specific financial information needed. The request cannot be vague (e.g. making a general request for "all bank records relating to ("James Bison)"). The Formal Written Request must be signed by the SAC.
- 9.4.4.3.1.2.2.2  
(12-10-2007)  
**Application for Delay of Notice**
- (1) The Application for Delay of Notice (Exhibit 9.4.4-3) is a request made to the court for the issuance of a delay of notice to the financial institution and a request for an order to seal the application and affidavit. It is important to use the specific language contained in the Application for Delay of Notice. The requirements of the Formal Written Request mandate that certain certifications be made to the court. The Application for the Delay of Notice meets the requirements of the RFPA.
- 9.4.4.3.1.2.2.3  
(12-10-2007)  
**Affidavit of Special Agent**
- (1) The Affidavit of Special Agent (Exhibit 9.4.4-4) consists of three parts:
    - a. The investigative experience of the special agent.
    - b. The reasons the records are needed for legitimate law enforcement inquiry. Special agents typically need the records for a lawful investigation or official proceeding inquiring into a violation of, or failure to comply with, any criminal statute or any regulation, rule, or order issued pursuant thereto.
    - c. The reason for delay of notice.



- 9.4.4.3.1.2.2.4  
(12-10-2007)  
**Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application**
- (1) The Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application (Exhibit 9.4.4-5) is signed by the US Magistrate Judge or District Judge and a copy is given to the financial institution. The order directs the financial institution to delay notice to anyone concerning the Formal Written Request. The order also seals the application and the affidavit prepared by the special agent.
- 9.4.4.3.1.2.3  
(12-10-2007)  
**Approval**
- (1) After the SAC reviews the package (Exhibits 9.4.4-2 through 9.4.4-5) and signs the request, the package is forwarded to the US Attorney's Office for submission to the US Magistrate Judge or District Judge. Once the order is signed by the US Magistrate Judge or District Judge, the special agent will serve the Formal Written Request and accompanying order on the financial institution.
- 9.4.4.3.1.2.4  
(12-10-2007)  
**Extending the Delay of Notice**
- (1) After service of the Formal Written Request, the special agent must comply with further notice and record keeping requirements. The main post-service requirement is notice to the customer. Generally, the Order to Delay Notice and Order to Seal Ex Parte Application allow the special agent a 90-day delay after the signing of the order by the US Magistrate Judge or US District Judge before the special agent must give notice to the customer that a Formal Written Request was served. After the expiration of the 90 days, the special agent must either apply for an extension of the Order to Delay Notice or send notice to the customer.
- (2) Exhibits 9.4.4-6 and 9.4.4-7 are examples of an Ex Parte Application for Extension of the Delay of Notice and Order Sealing Documents and the Order Extending Delay of Notice and Order to Seal. Prior to the end of the 90 days, this extension should be completed and given to the attorney for the government responsible for the investigation.
- 9.4.4.3.1.2.4.1  
(12-10-2007)  
**Nunc Pro Tunc Extension**
- (1) In the event the Extension for the Delay of Notice is not timely filed, an Ex Parte Application for Nunc Pro Tunc Extension of Delay of Notice and Order Sealing Documents (Exhibit 9.4.4-8) can be prepared. A nunc pro tunc application is a request to the court to hold the government harmless, to restore it to its original position, and treat the application for the Extension for Delay of Notice as though it was timely filed. Prior to filing a nunc pro tunc application, determine whether the financial institution has given notice at the end of the 90 days. If not, then the nunc pro tunc application can be filed. If the financial institution has given notice, then notify the customer of the financial institution that a Formal Written Request was served. The nunc pro tunc procedure should not be a standard practice and should be used sparingly.
- 9.4.4.3.1.2.5  
(12-10-2007)  
**Notice of the Formal Written Request**
- (1) At the expiration of the period for the delay of notice, the law requires that a Notice to the Customer (Exhibit 9.4.4-9) be sent to the customer of the financial institution stating his/her records were obtained pursuant to a Formal Written Request. Giving notice of the Formal Written Request is similar to the notice given when an administrative Title 26 summons is served on a third party record keeper. Notice is only required to be given to the owner of the account, who may or may not be the subject of the investigation.
- (2) The notice must state the date of the request, the reason the notice was delayed, and the general purpose of the investigation. The example in Exhibit

9.4.4-9 illustrates that the explanations need not be lengthy or detailed. In addition to this letter, a copy of the actual Formal Written Request must be sent to the customer.

9.4.4.3.1.2.6  
(12-10-2007)

**Sharing Information**

- (1) Information obtained via a Formal Written Request may be shared with the other operating divisions without notice to the customers.
- (2) Information obtained via a Formal Written Request may also be shared with other local, state, and Federal law enforcement agencies. Prior to sharing the financial information with another agency, the receiving agency must certify in writing that there is reason to believe the records are relevant to a legitimate law enforcement inquiry within their jurisdiction. (12 USC §3412(a)).
- (3) Within 14 days after the records are transferred to another law enforcement agency, notice must be sent to the customer advising of the transfer. A copy of the aforementioned certification from the receiving agency must accompany this notice. The notice sent to the customer must specify the nature of the law enforcement inquiry, who the records were transferred to, and a brief statement concerning their appeal rights. If an Order to Delay Notice was obtained, this notice does not have to be sent until 14 days after the expiration of the notice.

9.4.4.3.1.2.7  
(12-10-2007)

**Production Costs**

- (1) IRS must reimburse the financial institution for expenses incurred in producing the records requested. The guidelines for the rate of payment to the financial institution are the same as for a grand jury subpoena. When bills are received pursuant to a Formal Written Request, they should be referred immediately to the budget analyst, who pays the financial institution under the IRS sub-object code for expenses incident to securing evidence.

9.4.4.3.1.2.8  
(12-10-2007)

**Record Keeping**

- (1) All Formal Written Requests, and any information obtained in response thereto, are to be kept separate from other records. Information obtained with a Formal Written Request can later be used in a grand jury investigation or for civil forfeiture.

9.4.4.3.1.2.9  
(12-10-2007)

**Canvas Letters  
Differentiated from the  
Formal Written Request**

- (1) Canvas letters, in the context of money laundering investigations under Titles 18 and 31, are different from Formal Written Request. Canvas letters are written requests made by special agents to financial institutions to learn whether a customer has an account. Title 12 USC §3413(g) provides that there is no notice requirement applicable to a legitimate law enforcement inquiry, which seeks (only) the name, address, account number and type of account of any customer. Thus, unlike Formal Written Requests, the notice requirements of RFPA do not apply to canvas letters.

9.4.4.3.1.3  
(12-10-2007)

**Special Procedures for  
Obtaining Financial  
Records Related to  
International Terrorism**

- (1) The USA Patriot Act (Pub. L 107-56, enacted October 26, 2001) amended the Right to Financial Privacy Act (i.e., 12 USC §3422) by granting law enforcement and intelligence agencies the ability to obtain records from financial institutions which relate to international terrorism by a "Special Procedures Request," as opposed to obtaining them via subpoena, court order or the above mentioned Right to Financial Privacy Act "Formal Request." The amended provision permits records to be obtained via this method for both intelligence purposes and in connection with investigations. These amendments make this authority available to CI.

- (2) It is anticipated that CI will infrequently use this Special Procedures Request since investigations into International terrorism are generally investigated while working with an attorney for the government as a subject criminal investigation (SCI) utilizing a grand jury process with grand jury subpoenas used to obtain relevant financial records.
- (3) The field office must have, at a minimum, a numbered primary investigation (PI) to use the Special Procedures Request. The collection of bank information in the PI phase should be limited to the immediate transaction. Once the transaction has been reviewed, the field office must initiate an SCI to pursue further inquiry. As necessary, the field office could continue to utilize the letter in a SCI, but a summons or subpoena would be preferable. Information requested under this provision of the USA Patriot Act must be essential for the development or furtherance of a significant investigation and should not be utilized as a routine investigative step.
- (4) The Director, Field Operations and Director, Lead Development Centers (CI:OPS:LDC), are designated as the individuals to issue Special Procedures Requests for financial records related to an investigation involving terrorism. Exhibit 9.4.4-10 is the form letter to be used in making these requests.
- (5) The Right to Financial Privacy Act (12 USC §3414(a)(3)) forbids the financial institution, and any officer, employee, or agent of the financial institution, from disclosing to anyone that a government authority has sought or obtained access to a customer's financial records for purposes of conducting terrorist-related investigations.
- (6) Pursuant to the provisions of the Right to Financial Privacy Act, the financial institution may be entitled to reimbursement for certain expenses incurred in responding to the request for records, where the customer is an individual or a partnership of five or fewer individuals. See 12 CFR §219. The financial institution must be notified that in order to obtain payment, it must submit an itemized bill or invoice. The initial request from the Director, Field Operations will limit the financial institution's reimbursable costs to \$1000. If the financial institution anticipates costs in excess of \$1000, the field office needs to obtain an estimate of the compliance costs before the costs are incurred and must obtain the appropriate approval for the amount.
- (7) The suggested form letter (Exhibit 9.4.4-10) addresses each of these issues and should be accompanied by an attachment identifying the documents that are to be produced. While the letter may be adapted to suit particular circumstances of the investigation, the substance of the sample letter should be followed. The attachment to the letter should describe with reasonable particularity the required financial records, keeping in mind the significant burden and expense of searching for and photocopying financial records.
- (8) Whenever this "Special Procedures Request" is used to obtain financial records, the field office must notify the Director, CI:OPS:NC.

9.4.4.3.1.3.1  
(12-10-2007)

**Section 314 Requests  
for Financial Records in  
Terrorism Investigations**

- (1) The USA Patriot Act (enacted October 26, 2001) authorized a separate information exchange regime, Section 314(a) of the USA Patriot Act (Pub. L. 107-56), to allow sharing of financial information between governmental entities and financial institutions. Federal law enforcement now has the ability to locate accounts of, and transactions conducted by, suspected terrorists or money launderers by providing their names and identifying information to FinCEN, a

bureau of Treasury, which then forwards that information, both electronically and by fax, to financial institutions so that a check of accounts and transactions can be made.

- (2) The following procedures are to be utilized when making the request through FinCEN:
  - a. Certification Form: The completed form is signed by the SAC or the Assistant Special Agent in Charge (ASAC) certifying that the subject(s) being submitted under Section 314(a) on the Certification Form are under investigation for terrorism or money laundering.
  - b. Subject Information Form: The form will be typed and must include all known identifiers in the format identified. When possible, identify specific target locations where the requests should be forwarded.
  - c. These forms should only be transmitted to FinCEN via the e-mail address of [le314@fincen.gov](mailto:le314@fincen.gov).
- (3) As soon as FinCEN receives a request, a computerized letter of receipt will be generated, which will provide a confirmation of the request along with a FinCEN Tracking Number. This tracking number is to be used for all correspondence related to the request.
- (4) FinCEN will query its internal indices to determine if another agency has made a request on the same subject. If so, appropriate networking will take place.

**Note:** FinCEN will not conduct any queries of Bank Secrecy Act (BSA) information or provide any commercial database research unless a separate Request for Research form is mailed to FinCEN.

- (5) The request will then be sent to the financial institution(s) involved and, after 14 calendar days, the requesting special agent will be advised of all positive results that were obtained.
- (6) Subsequent communications will be made directly between the law enforcement agency and the financial institution. In order to obtain records related to the Section 314 identified accounts and transactions, the law enforcement agency will need to furnish the financial institution with the appropriate compulsory legal process.

#### 9.4.4.3.2 (12-10-2007)

##### **Business Organizations**

- (1) The following business organizations typically maintain the indicated records.

#### 9.4.4.3.2.1 (12-10-2007)

##### **Banks**

- (1) It is not practical to describe all the bank records which might contain information in regard to any given customer. However, the principal commercial records which are of interest to special agents are: signature cards; deposit tickets or slips; customer's ledger sheets for checking accounts; savings accounts, special accounts and loan accounts; registers or copies of cashiers checks, bank money orders, bank drafts, letters of credit, and certificates of deposit; teller's proof sheets; copies of settlements with the clearing house; copies of cash transit letters; records of the purchase and sale of securities and government bonds; collection in and collection out records; customer's unreturned canceled checks; documents relating to electronic transfers; safe deposit box records, and microfilm copies of original records.

- 9.4.4.3.2.2  
(12-10-2007)  
**JP Morgan Chase & Co.**
- (1) The JP Morgan Chase & Co. has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by mail, express service or fax (followed by mailing the original summons to the bank). The summons will be directed to JP Morgan Chase & Co., 1 Chase Manhattan Plaza – 20th Floor, Attn: Legal Coordinator, New York, NY 10081. If personal service is required, a collateral request should be sent to the SAC of the New York field office.
- 9.4.4.3.2.3  
(12-10-2007)  
**Federal Reserve's  
Fedwire Funds Transfer  
System**
- (1) The Federal Reserve's Fedwire Funds Transfer System is the wire transfer system operated by the 12 Federal Reserve Banks. Over 11,300 depository institutions hold accounts at the Federal Reserve Banks and conduct Fedwire transfers that total trillions of dollars each year. Fedwire information is stored electronically for 180 days from the date of a customer request; thereafter, it is transferred to microfiche and retained for seven years.
- (2) Access to electronically stored Fedwire information is governed by Title II of the Electronic Communications Privacy Act of 1986; therefore, a search warrant is required to conduct an electronic scan for Fedwire information stored electronically for 180 days or less. An administrative grand jury, or trial subpoena can be used to obtain Fedwire information stored in microfiche form. Since nothing precludes the Federal Reserve Bank from notifying a customer, a court order delaying notice or a sealed search warrant affidavit may be desirable.
- (3) Prior to issuing any process for Fedwire scanning or microfiche retrieval, special agents or attorneys for the government must contact the Department of Justice Money Laundering Section for advice and instructions.
- 9.4.4.3.3  
(12-10-2007)  
**Corporate Stock**
- (1) When a corporation is formed, capital stock representing the ownership of the corporation is authorized in the corporate charter. There are two principal classes of stock-common and preferred. If only one class of stock is authorized, it will be common stock. The number of shares authorized can only be changed by formal approval of the stockholders.
- (2) Shares issued and subsequently reacquired by the corporation through purchase or donation are referred to as treasury stock. The number of shares outstanding will always equal the number of shares issued less the number of shares of treasury stock.
- (3) Each stockholder is a part owner of the corporation since each share of stock represents a fractional interest in the corporation. The stockholder is entitled to a stock certificate evidencing ownership of a specified number of shares of stock of the corporation.
- (4) If a stockholder desires to buy more stock, it is not necessary to obtain the permission of the company. He/she simply acquires it by purchase in the open market or privately. Conversely, if a stockholder desires to sell shares, he/she cannot demand that the company buy the stock. A stockholder is free, instead, to seek a buyer for the stock either in the market or by private sale.
- (5) After the sale terms are agreed upon, the mechanics of transfer are simple. The seller signs his/her name on the back of the stock certificate and delivers it to the buyer or the buyer's broker. A record of all outstanding certificates is kept by the corporation or by its duly appointed transfer agent, often a bank. The transfer agent has a record of the names and addresses of the stockholders and the number of shares owned by each. After determining that the old



certificate is in proper form for transfer, the transfer agent issues a new certificate to the new owner. Also, most companies have a registrar. The duty of the registrar is to double check the actions of the transfer agent to prevent improper issue of stock or fraudulent transfer.

- (6) A common stockholder may usually subscribe at a stated discount price to new issues of common stock in proportion to his/her holdings. This privilege, known as a stock right, is usually offered to stockholders for a limited time. During this period, the stockholder may exercise the right to purchase additional shares under the terms of the offer or may choose to sell the rights. If the stockholder allows the time limit to run out without acting, the rights become worthless.
- (7) A stock warrant is a certificate which gives the holder the privilege to purchase common stock at a stated price within a specified time limit or perpetually. Warrants are often issued with bonds or preferred stocks as an added inducement to investors. The stockholder may exercise the right to purchase additional shares or choose to sell the warrants.
- (8) When the price of the common stock of a corporation reaches a high market value, the corporation may choose to force the price into a more favorable trading range. To do this, the corporation splits its shares, that is, increases the number of shares outstanding without issuing additional stock. If, for example, a stockholder owned 100 shares which had a market value of \$150 per share, a 3:1 stock split would increase the stockholder's shares to 300 and decrease the market price to \$50 per share. Although the stockholder now owns a greater number of shares than before the split, the value of his/her stock and his/her proportionate interest remains unchanged. Until the new stock is sold, the split has no tax effect.
- (9) A corporation may pay a dividend in cash, in stock, or in property. When cash dividends are paid, the company or its dividend disbursing agent (usually a bank) sends checks to all the stockholders whose names appear on the books of the company on the so-called record date. A dividend is a prorated distribution among stockholders and when cash dividends are paid, they are in terms of so much per share. Cash dividends are usually taxable.
- (10) Some companies, in order to conserve cash, pay a dividend in their own stock. A stock dividend has an effect similar to that of a stock split in that the stockholder's proportionate share of the ownership of the company remains unchanged. A stock dividend is usually stated as a percentage of the outstanding shares (up to a maximum of 25 percent, above which it is called a stock split). A stock dividend is not taxable even though cash is paid in lieu of fractional shares-although the cash itself is taxable as a dividend.
- (11) When a corporation pays a property dividend, it is usually in the form of stock of another corporation which has been acquired for investment or some other purpose. Property distributions are treated as taxable dividends.
- (12) It is common practice for separate financial institutions to serve as transfer agent and dividend disbursing agent. However, a single financial institution can serve both functions.
- (13) Names and addresses of institutions providing these services can be found in Securities publications such as the Financial Stock Guide Service, Moody's, and Standard and Poor's.

9.4.4.3.4  
(12-10-2007)  
**Bonds**

- (1) When a corporation or governmental unit wishes to borrow money for some period, usually for more than five years, it will sell a bond issue. Each bond, normally of \$1,000 denomination, is a certificate of debt of the issuer and serves as evidence of a loan to the corporation or governmental unit. The bondholder is a creditor of the issuer. A bond pays a stated rate of interest and matures on a stated date when a fixed sum of money must be repaid to the bondholder.
- (2) Railroad, public utility, and industrial bonds are called corporate bonds. The obligations of states, counties, cities, towns, school districts, and authorities are known as municipal bonds. The US Treasury certificates, notes, and bonds are classified as government securities.
- (3) Bonds are issued in two principal forms, coupon bonds, and registered bonds. Coupon bonds have interest coupons attached to each bond by the corporation which issues it. Because the corporation keeps no record of the owner of the bonds, the bonds are called bearer bonds. On the due dates for the interest, the owner clips the coupons and presents them to the authorized bank for payment. Also, the principal when due, is payable to the holder or bearer of the bonds.
- (4) Registered bonds have the name of the owner written on the face of the bond. The company, or its authorized agent (usually a bank), has a record of the name and address of the owner. When interest is due, it is paid to the bondholder by check.

9.4.4.3.5  
(12-10-2007)  
**Stock Exchanges**

- (1) Securities exchanges or stock exchanges neither buy nor sell securities themselves. An exchange functions as a central marketplace and provides facilities for executing orders. Member brokers representing buyers and sellers carry out these transactions. An exchange provides a continuous market for securities listed on that exchange. The exchanges are auction markets in that prices are determined by the existing supply and demand of the securities.
- (2) If a security is to be traded on an exchange, the issue must be approved for listing by that exchange. The requirements for listing on the New York Stock Exchange (NYSE) are the most stringent. Although there are only about 1,700 issues traded on the NYSE, these issues are represented by the largest corporations in the country and have an aggregate value of nearly \$500 billion (or 95 percent of the value of all listed securities). While the American Express (AMEX) listing standards are not as restrictive as the NYSE, they are nonetheless designed to insure an adequate market for the securities. Securities traded on the NYSE or AMEX may also be listed and traded on a regional exchange but no security is listed on both the NYSE and the AMEX.
- (3) The over-the-counter securities market handles most of the securities transactions that take place in the United States. In fact, its operations are so extensive that the easiest way to describe it is to indicate what it does not do in securities transactions. The over-the-counter market does not handle the purchase or sale of securities that actually occur on securities exchanges, but it handles everything else in the way of securities transactions. The over-the-counter market is not located in any one central place. Rather, it consists of thousands of securities houses located in hundreds of different cities and towns all over the United States. These securities houses are called broker/dealers and are engaged in buying and selling securities usually for their own account and risk.

- (4) The over-the-counter market is a negotiated market rather than an auction market. Prices are arrived at by broker/dealers negotiating with other broker/dealers in order to arrive at the best price. They also buy and sell securities for the account and risk of others and may charge a commission for their services. To transact their business, they communicate their buy and sell orders back and forth through a nationwide network of telephones and teletypes. The exact size of the over-the-counter market cannot be determined since the securities transactions that take place over-the-counter occur in many different places and are not reported to one central agency. However, it is known that in dollar volume, substantially more securities are traded in the over-the-counter market than on all national securities exchanges combined.

9.4.4.3.6  
(12-10-2007)  
**Transfer Agents**

- (1) The principal documents available from the transfer agent are:
  - a. stockholder ledger card
  - b. stock certificate(s)
- (2) The transfer agent keeps a record of the name and address of each stockholder and the number of shares owned, and checks that certificates presented for transfer are properly cancelled and that new certificates are issued in the name of the transferee.
- (3) In many small firms, the transfer agent is usually an attorney, a bank, or the corporation itself. In most large firms the transfer agent is a bank. The transfer agent can furnish stockholder identification, stockholder position, stock certificate numbers, number of shares, dates, evidence of returned certificates, names of transferees and transferrers.

9.4.4.3.7  
(12-10-2007)  
**Dividend Disbursing Agent**

- (1) The principal documents available from the dividend disbursing agent are cancelled checks and Forms 1099.
- (2) The dividend disbursing agent is generally a bank and can provide stockholder identification, stockholder position, amount of dividends, form of dividends, dates paid, and evidence of payments.

9.4.4.3.8  
(12-10-2007)  
**Stock Brokerage Firms**

- (1) The broker is an agent who handles the public's orders to buy and sell securities, usually for a commission. A broker may be a corporation, partnership, or individual; and is often a member of a stock exchange or a stock exchange/over-the-counter securities firm.
- (2) A registered representative (also known as a securities salesperson or account executive) personally places customers' orders and maintains their accounts. While commonly referred to as a broker, a registered representative is usually an employee of a brokerage firm rather than an actual member.
- (3) The broker can furnish virtually all source documents reflecting the activity of any given securities account. The two most often used accounts are:
  - a. Cash – an account that requires securities purchases to be paid in full.
  - b. Margin – an account that allows securities to be purchased on credit.
- (4) Margin is the percentage of the purchase price of a security that the customer must pay. The margin requirement is established by the Federal Reserve



Board. To open a margin account, a minimum amount is usually required. Stocks purchased on margin must be registered in the street name while in the account.

- (5) There are two principal ways in which securities are held-in the name of the account holder and in street name. In the first instance, the securities owned simply reflect the name of the customer who maintains the account. When securities are held in street name, however, the securities are registered in the name of the broker. This occurs when securities have been bought on margin or when a cash customer wishes the security to be held by the broker, rather than in his/her own name.
- (6) The principal documents available from a broker are:
  - a. customer account card
  - b. applications for account
  - c. signature cards and margin agreements
  - d. securities receipt
  - e. cash receipts
  - f. confirmation slips
  - g. securities delivered receipts
  - h. cancelled checks
  - i. Forms 1087
  - j. monthly account statements

9.4.4.3.8.1  
(12-10-2007)  
**Merrill Lynch &  
Company**

- (1) Merrill Lynch & Company has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by personal service, mail, or express service at: Merrill Lynch & Company, 222 Broadway, Litigation Dept. 17th Floor, New York, NY 10038.

9.4.4.3.9  
(12-10-2007)  
**Commodities**

- (1) Commodity exchanges are similar to stock exchanges except that they deal in futures contracts. A futures contract is a legally binding commitment to deliver or take delivery of a given quantity and quality of commodity, at a price agreed upon in the trading pit or ring of a commodity exchange at the time the contract is executed.
- (2) Accounting services usually provided by commission houses include issuance of written confirmation of all futures orders. Most firms also provide weekly purchase and sale statements that show the number of contracts purchased and sold in specific commodity markets and the current margin deposit balances. The customer normally receives a regular monthly statement that shows all trading activity, net position, and margin balance less commissions.
- (3) The following is a list of commodities that are usually traded on future markets:
  - a. grains
  - b. oil and meal
  - c. livestock
  - d. poultry
  - e. metals and minerals
  - f. forest products
  - g. textiles
  - h. foodstuffs
  - i. foreign currencies and financial instruments

- 9.4.4.3.10  
(12-10-2007)  
**Abstract and Title Company**
- (1) Records include:
- a. Maps and tract books.
  - b. Escrow index of purchasers and sellers of real estate-primary source of information.
  - c. Escrow files-number obtained from index.
  - d. Escrow file containing escrow instructions, agreements, and settlements.
  - e. Abstracts and title policies.
  - f. Special purpose newspapers published for use by attorneys, real estate brokers, insurance companies and financial institutions. These newspapers contain complete reports on transfers of properties, locations of properties transferred, amounts of mortgages, and releases of mortgages.
- 9.4.4.3.11  
(12-10-2007)  
**Agriculture Records**
- (1) Potential records that may be of value to an investigation involving agriculture include: veterinarians; commission merchants; insurance; transportation and storage companies; county and state fair bonds; country farm agents; and state cattle control boards (some states maintain records of all cattle brought in and taken out of state).
- 9.4.4.3.12  
(12-10-2007)  
**Automobile Manufacturing Company Records**
- (1) Potential automobile manufacturer and agency records that may be of value include: franchise agreements; new car sales and deliveries; used car purchases, trade-ins, and sales; service department records.
- 9.4.4.3.13  
(12-10-2007)  
**Bonding Company Records**
- (1) Investigative and other records on persons and firms bonded, the collateral file, financial statements and data, and the address of the person on the bond.
- 9.4.4.3.14  
(12-10-2007)  
**Credit Agency Records**
- (1) Special agents are only authorized to obtain credit reports pursuant to the following means: an order of a court with jurisdiction to issue the order; a Federal grand jury subpoena; the written authorization of the person whose credit report is sought; or an administrative summons.
- (2) Information generally available from a credit agency includes:
- a. Financial status and employment information: including income; spouse's income; place, position, and tenure of employment; other sources of income, duration, and income in former employment.
  - b. Credit history: including types of credit previously obtained; names of previous credit grantors; extent of previous credit; complete payment history; existing lines of credit; payment habits and all outstanding obligations; arrest and conviction records; bankruptcies; tax liens and lawsuits; and a listing of credit agency subscribers that have previously asked for a credit report on the individual.
- 9.4.4.3.15  
(12-10-2007)  
**Department Store Records**
- (1) Department stores typically maintain charge account records and credit files.

- 9.4.4.3.16  
(12-10-2007)  
**Detective Agency  
Records**
- (1) Detective agencies typically maintain a variety of investigative files. These may include background and character checks, fraud investigations (both internal & external), blackmail investigations, divorce investigations, missing persons searches, and counter-surveillance.
- 9.4.4.3.17  
(12-10-2007)  
**Distributor's Records**
- (1) Distributor's records are excellent source for tracking such items as gambling equipment, factory, farm, home & office equipment, equipment for the production of illegal drugs, or any specific industry which may be involved in the investigation.
- 9.4.4.3.18  
(12-10-2007)  
**Drug Store Records**
- (1) Prescription records may be available through drug stores.
- 9.4.4.3.19  
(12-10-2007)  
**Fraternal, Veterans,  
Labor, Social & Political  
Organization Records**
- (1) These organizations typically maintain membership and attendance records; payments of dues and contributions; and the addresses and biography of members.
- 9.4.4.3.20  
(12-10-2007)  
**Hospital Records**
- (1) Typical hospital records include entry and release dates, and payments made.
- 9.4.4.3.21  
(12-10-2007)  
**Hotel Records**
- (1) Hotel records include the identity of guest; telephone calls made to and from the room; payment and credit records; forwarding address; reservations for travel-transportation companies and other hotels; freight shipments; and luggage-in and out.
- 9.4.4.3.22  
(12-10-2007)  
**Laundry & Dry Cleaning  
Records**
- (1) Typical laundry and dry cleaning records include laundry marks and tags, and payment records.
- 9.4.4.3.23  
(12-10-2007)  
**Insurance Company  
Records**
- (1) Potential insurance company records of value include: income; assets; applications; and appraisals of luxury items such as furs and jewelry.
- 9.4.4.3.23.1  
(12-10-2007)  
**The Equitable Life  
Assurance Society**
- (1) The Equitable Life Assurance Society of the United States has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by personal service, mail, or express service at: 1290 Avenue of the Americas, New York, NY 10014. This company has indicated they would prefer requests be made by mail rather than in person.
- 9.4.4.3.23.2  
(12-10-2007)  
**Prudential Insurance  
Company**
- (1) Summonses for Prudential Insurance Company may be served in person or mailed to its home office: The Prudential Insurance Company of America, Law Department; 213 Washington Street; Newark, NJ 07102-2992. If possible, summonses should include the individual's birth date or the serial number of one of the policies, or both. A request for mortgage information should include the name of the subject's spouse, the exact location of the property in

question, and, if possible, any other identifying details such as the Prudential mortgage number appearing on the document or the date of the transaction.

9.4.4.3.23.2.1  
(12-10-2007)

**Liberty Mutual Insurance  
Records (former  
Prudential Insurance  
Companies)**

- (1) In 2003, Liberty Mutual acquired the following Prudential Insurance Companies:
  - a. Prudential General Insurance Company
  - b. Prudential Commercial Insurance Company
  - c. Prudential Property and Casualty Insurance Company
- (2) Summons for records of these former Prudential Insurance Companies should be delivered to the CT Corporation Systems office within the state where the policy holder resides.

9.4.4.3.23.3  
(12-10-2007)

**Travelers Insurance  
Company**

- (1) Whenever information is needed from Travelers Insurance Company, Hartford, Connecticut, special agents outside the Boston Field Office will prepare a collateral request together with a summons for any information or data desired from the company for transmittal to the SAC, Boston field office.

9.4.4.3.23.4  
(12-10-2007)

**Union Central Life  
Insurance Company**

- (1) The Union Central Life Insurance Company, has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by registered mail at: Union Center Life Insurance Company, Attn: Executive Vice President General Counsel and Secretary, 1876 Waycross Road, Cincinnati, OH 45240.

9.4.4.3.23.5  
(12-10-2007)

**Metropolitan Life  
Insurance Company**

- (1) The Metropolitan Life Insurance Company has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by personal service, mail, or express service at: Metropolitan Life Insurance Company, Attn: Legal Department, 2701 Queens Plaza N., Long Island, NY 11101.

9.4.4.3.23.6  
(12-10-2007)

**Pan American Life  
Insurance Company**

- (1) The Pan American Life Insurance Company has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by personal service, mail, or express service at: Pan American Life Insurance Company, Attn: Legal Department, Pan American Center, 601 Poydras, 12th Floor, New Orleans, LA 70130. Although personal service of a summons is not required, all mail requests for information should be accompanied by a summons.

9.4.4.3.23.7  
(12-10-2007)

**CNA Insurance  
Companies**

- (1) The registered agent for the CNA Insurance Companies has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by personal service, mail, or express service at: Registered Agent for CNA, CNA Plaza, Attn: Law Dept. Chicago, IL 60685. The registered agent is authorized to accept service. Upon such service, the law department logs the receipt of the summons/subpoena and, if of a criminal nature, forwards the summons/subpoena to: Corporate Security, CNA Plaza, 333 S. Wabash, 24th FL, Chicago, IL 60604. CNA Insurance Companies include:
  - a. American Casualty Company of Reading, Pennsylvania
  - b. CNA Casualty of California
  - c. CNA Casualty of Puerto Rico
  - d. Columbia Casualty Company
  - e. Continental Assurance Company
  - f. Continental Casualty Company

- g. Mid-States Insurance Company
- h. National Fire Insurance Company of Hartford
- i. Transcontinental Insurance Company
- j. Transportation Insurance Company
- k. Valley Forge Insurance Company

9.4.4.3.23.8

(12-10-2007)

**Aetna Life and Casualty**

- (1) Special agents outside the Boston field office seeking information from Aetna Life and Casualty will request the information through collateral requests to the SAC, Boston field office. The summons should be addressed to: Aetna Life and Casualty, 151 Farmington Avenue, Hartford, CT 06156.

9.4.4.3.24

(12-10-2007)

**Newspaper Records**

- (1) Newspaper records can include want ads, payment records, and clippings on a given person assembled in one file with photographs, notes, unpublished data, etc.

9.4.4.3.25

(12-10-2007)

**Oil Companies**

- (1) Oil companies maintain the records listed in the sections below.

9.4.4.3.25.1

(12-10-2007)

**Chevron Credit Records**

- (1) Chevron Corporation has waived the hand delivery requirements of 26 USC §7603 and will accept summons/subpoena by mail, express service: Chevron Headquarters, Attn: Legal Department, 6001 Bollinger Canyon Road, San Ramon, CA 94583.

9.4.4.3.26

(12-10-2007)

**Photograph Records**

- (1) If a photograph of an individual is needed, driver's licenses are the most likely source. Additional sources may include relatives, associates, and friends; places of employment; police and FBI files; and school yearbooks.

9.4.4.3.27

(12-10-2007)

**Private Business Records**

- (1) Private business records may include personnel & payroll records; customer account information; and leads to other companies with whom the subject transacted business.

9.4.4.3.28

(12-10-2007)

**Publication Records**

- (1) Publication records may include professional, trade, and agriculture directories and magazines; vanity publications such as Who's Who of America and various states; city directories; and a variety of industry-specific periodicals.

9.4.4.3.29

(12-10-2007)

**Public Utility Company Records**

- (1) Public utility company records may include present and previous address of subscribers, and records of payments.

9.4.4.3.30

(12-10-2007)

**Real Estate Agency or Savings and Loan Association Records**

- (1) Useful real estate agency or savings & loan records include: property transactions, financial statements, loan applications, payments made and received (settlement sheets), and credit files.

9.4.4.3.31  
(12-10-2007)  
**Telephone Company  
Records**

- (1) Title 18 USC §2703(c) provides that telephone toll records shall be disclosed to a governmental agency only when the governmental agency uses a grand jury subpoena, administrative subpoena (summons), court order or obtains a search warrant related to such information. This information may also be disclosed to the government if the government agency has obtained the consent of the customer or subscriber. Notice to the customer or subscriber is not required.
- (2) Some telephone companies require service to a specific company location.

9.4.4.3.31.1  
(12-10-2007)  
**AT&T Wireless**

- (1) The law enforcement support needs of AT&T Wireless Services are to be directed to their National Subpoena Compliance Center in West Palm Beach, Florida. This also includes service of court orders for surveillance and subpoenas for customer information via fax.
- (2) The mailing address and contact numbers for the National Subpoena Compliance Center are: AT&T, National Subpoena Compliance Center, 11760 US Highway One, North Palm Beach, FL 33408.
- (3) Subpoenas and court orders related to AT&T Wireless Services must specifically name "AT&T Wireless Services." AT&T Wireless Services will not comply with legal processes that simply address "AT&T" or "AT&T Corp." Legal process not specifically addressed to AT&T Wireless Services will be returned without processing.

9.4.4.3.32  
(12-10-2007)  
**Transportation Company  
Records**

- (1) Transportation company records may include passenger lists; reservations; payments; departure and arrival times; and freight carrier-shipper destination and storage points.

9.4.4.3.33  
(12-10-2007)  
**Consumer Loan  
Exchange Records**

- (1) The Consumer Loan Exchange or Lenders Exchange exists in all of the large cities in the United States, as well as in some of the smaller cities. It is a non-profit organization, supported by and for its members. Most of the lending institutions are members of the exchange. It can supply information concerning open and closed loan accounts with member companies, and other information. These organizations are not listed in directories or telephone books. Their location in a city may be obtained through local lending agencies. Consumer Reports may be obtained from these organizations only by court order or in accordance with written instructions of the consumer to whom the information relates.

9.4.4.3.34  
(12-10-2007)  
**Marshall Field and  
Company**

- (1) Inquiries will not be made by mail addressed direct to Target Corporation c/o CT Corp, 208 S. LaSalle St. Suite 814, Chicago, IL 60604. The subpoena will then be directed to the corporate office located in Minneapolis. Special agents with posts-of-duty outside Chicago requiring information from that company will make inquiry by collateral request together with a summons to the SAC, Chicago field office for such information.

9.4.4.3.35  
(12-10-2007)  
**Western Union**

- (1) Western Union has waived the hand delivery requirements of 26 USC §7603 and will accept subpoenas and summonses for money transfer records by personal service, mail, express service or fax to Western Union Financial Services Attn: Custodian of Records, 20 Corporate Hills Drive, St. Charles, MO 63301.



- 9.4.4.3.36  
(12-10-2007)  
**National Credit Card Agencies**
- (1) Credit card companies maintain the records listed in the sections below.
- 9.4.4.3.36.1  
(12-10-2007)  
**American Express**
- (1) To obtain information from American Express, summonses may be served in person at any American Express Office. The summons should be addressed to the Custodian of Records, American Express Travel Related Services Company, Inc., CT Corporation Systems, Registered Agent, 111 8th Ave., 13th Floor, New York, NY 10011.
- 9.4.4.3.36.2  
(12-10-2007)  
**Citibank Diners Club and Carte Blanche**
- (1) Citibank Diners Club and Carte Blanche have waived the hand delivery requirements of 26 USC §7603 and will accept summonses by personal service, mail, or express service Custodian of Records. Citibank, 701 East 60th Street North, Sioux Falls, SD 57117. In addition to the monthly statements and charge slips, copies of the original application and payment check can be made available upon official request. These records are usually maintained for seven years.
- 9.4.4.3.37  
(12-10-2007)  
**Car Rental Agency Records**
- (1) Car rental companies maintain the records listed in the sections below.
- 9.4.4.3.37.1  
(12-10-2007)  
**Avis Rent-a-Car, Inc.**
- (1) Avis Rent-a-Car has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by personal service, mail, or express service at: Avis Rent-a-Car, Inc., Legal Department 3rd Floor, 6 Sylvan Way, Parsippany, NJ 07054.
- 9.4.4.3.37.2  
(12-10-2007)  
**Hertz Corporation**
- (1) Hertz has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by personal service, mail or express service at Hertz Corporation, Law Department, Attn: Deputy General Counsel, 225 Brae Blvd., Park Ridge, NJ 07656. The body of the summons must clarify the specific corporate records sought, as a Hertz Equipment is a subsidiary of the Hertz Corporation.
- 9.4.4.3.37.3  
(12-10-2007)  
**National Vanguard Car Rental**
- (1) Vanguard Car Rental is the owner of Alamo Rent-a-Car and National Car Rental. Vanguard Car Rental has waived the hand delivery requirements of 26 USC §7603 and will accept summonses for Vanguard, National and/or Alamo by personal service, mail, express service or fax at Vanguard Car Rental Company, 6929 North Lakewood Ave., Legal Department Suite 100, Tulsa, OK 74117.
- 9.4.4.3.38  
(12-10-2007)  
**Horse Registration Records**
- (1) Horse organizations maintain the records listed in the sections below.



- 9.4.4.3.38.1  
(12-10-2007)  
**Jockey Club of America**
- (1) The Lexington, Kentucky office maintains statistics on pedigrees, racing record and purses; and records of foals for stallion and mares. However, there is no historical record of owners for a particular horse. The registration records are passed from owner to owner. The horse cannot be raced without these registration papers. A summons should be addressed to the Jockey Club of America, 821 Corporate Drive, Lexington, KY 40503 and sent via collateral to the Nashville field office.
- 9.4.4.3.38.2  
(12-10-2007)  
**American Quarter Horse Association**
- (1) The American Quarter Horse Association (AQHA) is located in Amarillo, Texas. Information available includes registration history, racing record, record of purses and pedigree records. The AQHA is able to provide records reflecting the ownership history of a particular horse. However, the records cannot be searched by owner since they are categorized by horse. A summons should be addressed to the American Quarter Horse Association, 1600 Quarter Horse Drive, Amarillo, TX 79104 and sent via collateral to the Dallas field office.
- 9.4.4.3.38.3  
(12-10-2007)  
**United States Trotting Association**
- (1) The United States Trotting Association is located in Columbus, Ohio. Information available includes pedigrees and winnings of all registered trotters and pacers listed by horse registration number. Their records also contain the date and place of each race, how the horse finished, the total purse and the name of the driver. Information relating to changes in ownership and winnings by year and lifetime is also available. A summons will be addressed to the United States Trotting Association, 750 Michigan Ave., Columbus, OH 43215 and sent via collateral to the Cincinnati field office.
- 9.4.4.3.39  
(12-10-2007)  
**Amway Corporation**
- (1) Amway Corporation has waived the hand delivery requirements of 26 USC §7603 and will accept summonses by personal service, mail, or overnight service at Amway Corporation, 7575 E. Fulton, Ada, MI 49355, Attn.: Director, Legal Division. Direct distributors who further qualify for profit sharing bonuses receive the non-cash part of that bonus through a mutual fund account administered by Amway Mutual Fund, Inc., 7575 E. Fulton, Ada, MI 49355, which requires a separate summons.
- 9.4.4.4  
(12-10-2007)  
**Information from Foreign Countries**
- (1) The subsections below contain procedures for obtaining information from foreign countries and specifically addresses the following:
- general procedures
  - information from Canada
  - information from Switzerland
  - data to be included in requests for information from foreign countries
  - witnesses in foreign countries
  - information from INTERPOL
  - information from foreign financial investigative unit
- 9.4.4.4.1  
(07-08-2011)  
**General Procedures**
- (1) For all international investigative matters, either formal or informal, the field office's first point of contact must be the Special Agent In Charge, International Field Operations (CI:I) or CI Country Attaché.
- (2) Formal requests for information or assistance from a foreign country can be made pursuant to the following (see IRM 9.4.2, Sources of Information, for further details about these mechanisms):

- a. Tax Treaty
- b. Mutual Legal Assistance Treaty
- c. Letter Rogatory
- d. INTERPOL
- e. FinCEN

- (3) Information or assistance from a foreign country includes:
  - a. requests for information from consulates or embassies in the United States
  - b. requests to interview foreign officials located in the United States who appear to have diplomatic status
- (4) All formal requests for information or assistance from a foreign country should be submitted using the on-line application available under the "Investigative Assistance" tab on CI's International Operations Web page, unless otherwise instructed.
- (5) Subsection 9.4.4.4.3 details the information to be included in a request.
- (6) Documents and reports received from foreign countries, or from embassies or consulates of foreign countries, and made available to CI personnel will not be furnished to another government agency, except as may be permitted by statute and/or the applicable treaty.
- (7) When a foreign government makes direct inquiry of CI personnel or when it is learned that a foreign government is interested in an investigation, such information will be immediately referred by the SAC to the Director, CI:I for coordination purposes.
- (8) See IRM 9.4.12, Arrests for procedures to arrest an individual in a foreign country.

9.4.4.4.2  
(07-08-2011)  
**Information from Canada**

- (1) The procedures for obtaining taxpayer or tax return information, as defined in 26 USC §6103, from foreign countries also apply to requests for information from Canada. However, because of the unique relationship between Canada and the United States, an exception to these procedures is allowed in the following circumstance:
  - a. Special agents in some border field offices have developed a close, informal relationship with Canadian tax officials stationed on or in the immediate proximity of the border, and frequently obtain, informally through such tax officials, collateral information from individuals, financial institutions, government officials, and business establishments. It is intended that this type of informal cooperation be continued provided 26 USC §6103 type information is not being disclosed or exchanged outside of the Competent Authority channels. However, special agents are not to make direct requests of the authorities in Ottawa; make direct requests of a Canadian citizen or other Canadian entity in Canada on a third-party basis; or make requests for information outside the adjacent border area except via prescribed exchange procedures through the Competent Authority.
- (2) Upon approval by CI:I, the CI Country Attaché will obtain the necessary clearances and furnish the originating office with the procedure to be followed and, where appropriate, the name and location of the Canadian tax official who is to

be contacted by the special agent. A Canadian agent will usually accompany the special agent when third party contacts are made. If these contacts involve taxpayer or tax return information, then approval for such contact must be obtained from the US Competent Authority.

- (3) Requests for information from Canada will be prepared and routed pursuant to subsection 9.4.4.4.3 which details procedures for obtaining information from foreign countries. The request will also contain the information specified in (a) below. Except under special circumstances, respective procedures should be observed in limiting a request for information to a period not to exceed 10 years immediately preceding the request. Where informal arrangements for inquiries exist in some border field offices, such field offices should identify in their formal requests those with whom they have been transacting official matters to avoid duplication of effort. There is no informal process for disclosing taxpayer or tax return information. To the extent requests to Canada involve taxpayer or tax return information, such requests must be sent to Canada by the US Competent Authority:
  - a. Provide adequate background to support a Canadian tax interest, because Canadian tax authorities are authorized to furnish only that information which they can obtain under the revenue laws of Canada.
- (4) In some investigations, where the essential information sought is complex, involved and voluminous, it may be desirable to have preliminary discussions with Canadian authorities. If the investigation involves taxpayer or tax return information, there must first be an exchange of appropriate correspondence between Competent Authorities, prior to any preliminary discussion, to avoid a violation of 26 USC §6103. The request to hold preliminary discussions in such investigations will be prepared and routed through the Director, CI:I. Exchange of information resulting from the preliminary discussions will be formalized as early as possible and before any documents are exchanged.
- (5) If information received from Canada Revenue Agency (CRA) through regular channels requires further correspondence, the SAC or his/her designee, (delegated no lower than SSA level), may communicate directly with the Canadian district office which furnished the original information pursuant to approval by the Competent Authority. However, copies of any such communication will be forwarded, one each, to the CI Country Attaché and to the Director, CI:I. Such direct communication applies only in instances where information was received through regular channels and follow-up communication is necessary. The original communication and any new areas of inquiry must be routed as prescribed above. Similarly, any CI field office, which has provided information to CCRA officials through the usual channels, may subsequently communicate directly with those officials with respect to the information provided pursuant to approval of the Competent Authority. However, copies of any such communication will be forwarded, one each, to the CI Country Attaché and the Director, CI:I. In the instances where the information is being exchanged not pursuant to the tax treaty, a copy of any such communication need only be sent to the CI Country Attaché.
- (6) In accordance with an agreement between the United States and Canadian tax officials, where the tax affairs of an individual, partnership or corporation are being investigated by the United States and the same type of investigation is also being currently conducted by CCRA, it may be advantageous to conduct

the investigation pursuant to the Simultaneous Criminal Investigation Program (SCIP). This program is designed to assist in furnishing information timely (see IRM 9.4.2, Sources of Information).

9.4.4.4.2.1  
(12-10-2007)  
**United States Swiss  
Treaty on Mutual  
Assistance in Criminal  
Matters**

- (1) There are several legal mechanisms available to obtain testimony and tangible evidence from Switzerland. To deal primarily with the problem of Swiss Bank Secrecy Laws, especially as it applies to criminal tax investigations, special procedures were put into place to request assistance from the judicial and executive authorities of Switzerland.
- (2) The treaty applies to specified offenses which are mutually criminal (i.e., punishable under the laws of both the United States and Switzerland). It generally does not apply to violations with respect to taxes. However, it does apply to offenses relating to tax laws if:
  - a. The offense is committed by a person reasonably suspected of being in the upper echelon of an organized crime group or of participating significantly in any important activity of such a group.
  - b. Available evidence is insufficient to provide a reasonable prospect of successful prosecution of this person for the illegal activities of such group.
  - c. It is reasonably concluded that requested assistance will substantially facilitate the successful prosecution of such person and should result in his/her imprisonment for a sufficient period of time so as to have a significant adverse effect on the organized criminal group.
  - d. The securing of the information or evidence without the requested assistance is impossible or unreasonably burdensome. Another limitation especially applicable to tax investigations relates to requested assistance with respect to two crimes: one to which the treaty applies and one to which it does not. If, under Swiss law, the first crime merges into the second, no assistance will be provided.
- (3) An organized criminal group is defined by the treaty. The elements of such a group, without any one of which the special organized crime provisions will not apply, are:
  - a. An association or group of persons combined together.
  - b. Association for a substantial or indefinite period.
  - c. Purpose of association, monetary or commercial gains for itself or others, and illegal means of obtaining these gains.
  - d. Carrying out purpose in a methodical and systematic manner. This is under acts or threats of violence or other acts which are likely to intimidate and are mutually criminal, and either, striving to obtain influence in politics or commerce, especially unpolitical organizations, public administrations, the judiciary, commercial enterprises, employers' associations, labor unions or other employees' associations, or association with a similar (organized crime) group which strives to obtain such influence.
- (4) Requests for assistance must be made according to procedures detailed in IRM 9.4.2, Sources of Information and must include the following elements:
  - a. An introductory paragraph naming the authority on whose behalf the request is being made, the offense being investigated, a brief statement of the need for the evidence, identification of the subject of the investigation, and a concise statement of what assistance is requested.

- b. A description of the offense in concise terms; state the code section violated; include facts of the investigation, showing that the offense has taken place or the reasons for believing the offense has taken place.
- c. A statement of the need for assistance and how the evidence sought fits into the proof of the investigation (e.g., to prove one or more of the elements of the crime or to show a motive).
- d. A statement of the full name, place and date of birth, address, individual's citizenship and any other information which may aid in the identification of the persons who are present at the time of the request of the subject of the investigation.
- e. A statement naming witnesses or other persons who may be affected by the request (e.g., joint bank account holders).
- f. The statement as to any particular procedure that is requested (e.g., the use of compulsory process for documents before notice to a witness).
- g. A statement as to whether the testimony to be taken (if any) should be done under oath or not.
- h. A description of the information, statement or testimony sought.
- i. A description of documents, records or articles of evidence to be produced or preserved, the persons on whom they are to be obtained, and the desired method of reproducing or authenticating them. This description must be as specific as possible.
- j. Information as to the allowance and expenses to which a person appearing in the United States will be entitled. The dollar amount for attendance fees and per diem can be ascertained from 28 USC § 1871.
- k. Information, which provides reasonable suspicion under the organized crime provisions; reasonable suspicion is less than reasonable cause.

9.4.4.4.3  
(07-08-2011)

**Data to be Included in  
Requests for Information  
from Foreign Countries**

- (1) Before making any request for foreign inquiries, field office personnel are to ensure that the information sought is vital to the successful completion of the investigation at issue. If so, an agent should access the International Assistance request Web-link on the CI:I Web page. An agent will complete the on-line form to include a narrative explanation detailing the specific assistance requested. Tax Treaty and TIEA requests should also be submitted using this process. Field Offices will also use the International Assistance Request Web-link to advise CI:I of all MLAT filings even in instances when no assistance is initially needed. If assistance is requested at a later time a case agent can contact CI:I in accordance with 9.4.4.4.1, General Procedures (no additional International Assistance Request need be created). A request should not be repetitious of prior requests.
- (2) Assistance can be requested for multiple countries on one request. In such instances, an agent should clearly specify in the narrative what specific assistance is required in each jurisdiction.
- (3) For assistance involving undercover activities, a copy of the Undercover Operation proposal should be e-mailed to the "CI-HQ-International UCO Assistance" mailbox for forwarding to the appropriate CI Country Attaché.

**Note:** For Canadian requests, also address subsection 9.4.4.4.2, Information from Canada.

- (4) The following data will be included in the narrative, to the extent known at the time of request:

- a. Date upon which a response is required in order to comply with instructions concerning timely submission of investigations involving the statute of limitations for prosecution and any other facts indicating the urgency attached to the need for the information. It should be noted that pursuant to 18 USC §3292 (Suspension of limitations to permit United States to obtain foreign evidence), the field office can petition the district court to toll the statute of limitations while the foreign request is outstanding. The tolling of the statute of limitations is generally limited to six months if the information sought is provided by the foreign country before the statute of limitations expires (see IRM 9.1.3, Criminal Statutory Provisions and Common Law).
  - b. Information concerning the importance of the investigation to the field offices enforcement effort and any other facts which make the investigation unusual and worthy of preferential treatment.
  - c. A brief statement as to the degree that the desired information, if obtainable, will affect the success of the civil and criminal aspects of the investigation.
  - d. The taxable years and approximate tax liability or additional income involved.
- (5) Upon receipt of the Assistance Request the Attaché to whom it is assigned will contact the Case Agent to determine any other information needed.
  - (6) The US Competent Authority may turn over the entire background file, and all information contained in the request, to the foreign government in order to obtain the information most efficiently. The requesting special agent should specify any information, which is provided for background information but should not be released to representatives of the foreign government or source.
  - (7) Identify all grand jury information contained in the collateral request and that the United States Attorney's Office authorizes its use, so it may be properly protected.
  - (8) The request will be submitted in the manner described in paragraphs (1) through (3) above.
  - (9) All requests will ask whether any witness in a foreign country who furnishes information would be willing to voluntarily appear in a US court, if needed.
  - (10) Any inquiries should be directed to the CI Country Attaché handling the request.
  - (11) Thirty days from assignment the CI Country Attaché will update the case agent as to any action taken and progress made on the request. Subsequently the assigned Attaché will keep the case agent updated on significant developments on as needed basis.

9.4.4.4.4  
(12-10-2007)  
**Witnesses in Foreign  
Countries**

- (1) Nonresident aliens physically present in a foreign country cannot be compelled to appear as witnesses in a US district court since they are beyond the jurisdiction of US officials. Since the Constitution requires confrontation of adverse witnesses in criminal prosecutions, the testimony of such aliens may not be admissible until the witness appears at trial. However, certain testimony related to the admissibility of documents may be obtained under 18 USC §3491 et seq. without a personnel appearance in the United States. Additionally, 28 USC §1783 et seq. provides limited powers to induce the appearance of US citizens physically present in a foreign country.



- (2) Expenditures necessary for witness fees and travel costs to secure witnesses from outside the United States for grand jury and district court purposes, whether US citizens or foreigners, are made from DOJ funds and are authorized only by the Attorney General upon the application of attorney for the government. All matters involving service of subpoenas abroad are also handled by the Attorney General. Special agents will identify in his/her report those witnesses from a foreign country who may be expected to voluntarily appear so that the attorney for the government may make whatever arrangements are necessary for their appearance. No commitment will be made by CI personnel concerning witness arrangements involving travel from outside the United States (other than for IRS personnel) without the full advance approval of the attorney for the government handling the case. Such arrangements should be made sufficiently in advance so that the attorney for the government can inform the Attorney General thereof.
- (3) If the special agent wishes to interview the witness in a foreign country, it may be necessary to obtain a letter of invitation from the foreign country before travel can be approved. The special agent will contact the CI Country Attaché responsible for the country to which the special agent wishes to travel to determine if the country has this condition. A letter between Competent Authorities is also required if there is a tax treaty between the United States and the foreign country.

9.4.4.4.5  
(07-08-2011)  
**Information from  
INTERPOL**

- (1) INTERPOL can provide assistance in obtaining leads, information, and evidence from foreign countries. This request is an official request made directly to the police or criminal law enforcement authorities or another country seeking what is commonly known as police information or assistance. Police information or assistance is, generally, information that can be obtained or assistance that can be provided by law enforcement authorities without using subpoenas or another legal process. The request is pursued within the context and confines of each country's laws and policies. Cooperation by participating countries is voluntary.
- (2) Examples of the types of information and assistance include:
  - criminal records and intelligence checks
  - asset searches
  - photos of persons and properties
  - travel and immigration records
  - telephone subscriber checks
  - address checks
  - business and corporate filings
- (3) To request information through INTERPOL, it is recommended that the CI liaison at INTERPOL be contacted first (see CI's International Operations Web page for contact) to determine the effectiveness of obtaining the information through INTERPOL. If it is recommended that INTERPOL can help, a collateral will be submitted to the CI liaison describing the assistance needed (see Document Manager for Memo Request of INTERPOL Assistance.)



9.4.4.4.6  
(12-10-2007)  
**Information from a  
Foreign Financial  
Investigative Unit**

- (1) The Financial Crimes Enforcement Network is the FIU operating in the United States. The Financial Crimes Enforcement Network can formally request assistance in gathering information on behalf of US law enforcement agencies from FIUs established in other countries. The assistance that can be provided by the foreign FIU will vary with the individual country. Only information concerning a money laundering investigation can be requested.
- (2) To request information through FinCEN, it is recommended that the CI liaison at FinCEN be contacted first (see Financial Crimes Web page for contact) to determine the effectiveness of obtaining the information through FinCEN. If it is recommended that FinCEN can help, two documents need to be submitted to the CI liaison describing the assistance needed (see Document Manager for FinCEN's Request for Research Form and the Egmont Group's Request for FIU Information Form.)

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### **Exhibit 9.4.4-1 (12-10-2007)**

#### **Financial Crimes Enforcement Network Financial Intelligence Units around the World**

See FinCEN Web site for an updated listing on the information concerning Financial Intelligence Units around the world.

**Exhibit 9.4.4-2 (12-10-2007)**  
**Formal Written Request**

Criminal Investigation

Department of the Treasury  
Internal Revenue Service  
Washington, DC 20224

(Date)

Name of Financial Institution  
Address  
City, State Zip

IN RE: FORMAL WRITTEN REQUEST FOR PRODUCTION OF INFORMATION PURSUANT TO  
RIGHT TO FINANCIAL PRIVACY ACT, 12 USC §3401– §3422 ET SEQ.

To Whom It May Concern:

This letter is a Formal Written Request for you to provide any and all records, documents, and other information in your possession, or within your control, relating to the following persons or entities:

NAME:  
ADDRESS:  
SSN:

You are hereby requested to produce all documents listed in the attachment to this FORMAL WRITTEN REQUEST.

Production and or disclosure of the above records, documents, and information is to be made to:

Special Agent (NAME)  
Internal Revenue Service  
(ADDRESS FOR PRODUCTION)  
(ADDRESS )

The date set for the production of the records is \_\_\_\_\_ .

**Exhibit 9.4.4-2 (Cont. 1) (12-10-2007)**  
**Formal Written Request**

As noted in the attached Order of the United States District Court for the \_\_\_\_\_(xxxx)  
District of \_\_\_\_\_(State) , you are ordered to delay providing any notice of the service of  
this Formal Written Request, or of your production of documents, records or information pursuant to the  
Formal Written Request, to your customer for a period of ninety days, unless such delay period is  
extended by further order of the Court. You will be notified if such an extension is obtained.

Should you have any questions regarding this Formal Written Request, you may contact Special Agent  
(NAME) at (TELEPHONE NUMBER).

As required by the Right to Financial Privacy Act, 12 USC §3401 et seq., and the applicable Code of  
Federal Regulations 31 CFR, Section 14.1 et seq., certification is hereby made that the requesting gov-  
ernmental agency has complied with the applicable provisions of that Act and Regulation.

\_\_\_\_\_  
(Signed by SAC or designee)  
Special Agent in Charge Criminal Investigation  
Internal Revenue Service

Attachments: (x)

**Exhibit 9.4.4-3 (12-10-2007)****The Application for Delay of Notice**UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)IN RE: ORDER TO DELAY NOTICE FOR  
FINANCIAL PRIVACY ACT INFORMATION/  
RECORDS

MISC. NO.

**EX PARTE**  
**APPLICATION FOR ISSUANCE OF ORDER TO DELAY NOTICE**  
**PURSUANT TO 12 USC §3401 ET SEQ.,**  
**AND**  
**REQUEST TO SEAL APPLICATION AND AFFIDAVIT**

NOW COMES the United States of America, (US ATTORNEY), United States Attorney, by (AUSA), Assistant United States Attorney, on behalf of the Internal Revenue Service (IRS), Criminal Investigation, an agency of the Department of the Treasury, and makes the following Application:

- (1) Application is made pursuant to 12 USC §3401–§3422 and 31 CFR Section 14.1 et seq., for the issuance of an order of this Court which (a) orders that notice of the service of the Formal Written Request for information prepared in compliance with 12 USC §3401 et seq. be delayed for the period of ninety (90) days as provided by statute; (b) directs that notice of the production of documents pursuant to such Formal Written Request be delayed for a period of ninety (90) days as allowed by 12 USC §3409; and (c) that the Ex Parte Application and its supporting documents be sealed until the further order of this Court, or until the expiration of the delay of notice period, whichever occurs first.
- (2) The requested financial records are obtainable from the named institution as such institution is a “financial institution” as defined in 12 USC §3401(1).
- (3) The requested financial records are discloseable in accord with the terms and provisions of 12 USC §3402(5) which provides in relevant part that:

Except as provided by §3403(c) or (d), §3413, or §3414 of this title, no government authority may have access to or obtain copies of, the information contained in the financial records of any customer from a financial institution unless the financial records are reasonably described and such financial records are disclosed in response to a Formal Written Request which meets the requirements of 12 USC §3408 of this title.

**Exhibit 9.4.4-3 (Cont. 1) (12-10-2007)**  
**The Application for Delay of Notice**

(4) 12 USC §3408 permits the government to request and obtain financial records pursuant to 12 USC §3402(5) by means of a “Formal Written Request” where: (a) no administrative summons or subpoena authority reasonably appears to be available to that governmental authority to obtain the records for the purpose for which they are sought; (b) the request is authorized by regulations of the requesting agency or department; (c) there is reason to believe that the records sought are relevant to a legitimate law enforcement inquiry; and (d) a copy of the request has been served upon or mailed to the customer on or before the date on which the request was made to the financial institution along with a notice which states with reasonable specificity the nature of the law enforcement inquiry.

(5) The United States asserts that in light of the specific nature of the present investigation, there is no administrative summons or subpoena authority existing which is available to the governmental authority on whose behalf this Ex Parte Application is being made.

(6) The Formal Written Request which underlies this Ex Parte Application is authorized by the regulations of the requesting governmental agency or department (31 CFR Section 14.3).

(7) There is reason to believe that the records requested are relevant to a legitimate law enforcement inquiry. “Law enforcement inquiry” is defined in 12 USC §3401(8) as a lawful investigation or official proceeding inquiring into a violation of, or failure to comply with, and criminal or civil statute or any regulation, rule, or order issued pursuant thereto.

(8) As more fully set forth in the affidavit attached to this Ex Parte Application, the law enforcement inquiry involved in this matter relates to violations or potential violations of the following statutes: (STATUTES); and other related offenses.

(9) Pursuant to 12 USC §3409(a), the government may obtain an order permitting the delay of notice to the customer whose records are being sought, such notice being otherwise required, if certain conditions are met:

(i) the investigation being conducted is within the lawful jurisdiction of the governmental authority seeking the financial records;

(ii) there is reason to believe that the records being sought are relevant to a legitimate law enforcement inquiry; and

(iii) there is reason to believe that such notice, if not delayed, will result in:

(a) endangering the life or physical safety of any person;

(b) flight from prosecution;



**Exhibit 9.4.4-3 (Cont. 2) (12-10-2007)****The Application for Delay of Notice**

- (c) destruction of or tampering with evidence;
- (d) intimidation of potential witnesses; or
- (e) otherwise seriously jeopardizing an investigation or official proceeding or unduly delaying a trial or ongoing official proceeding.

(10) As defined in 12 USC §3401(3), a “governmental authority” means any agency or department of the United States or any officer, employee, or agent thereof. This Ex Parte Application is being made on behalf of, and at the instance of, a Special Agent of the United States Internal Revenue Service, Criminal Investigation, which is an agency of the Department of the Treasury, being a department of the government of the United States.

(11) In support of this Ex Parte Application, the affiant asserts that the records being sought will establish not only the existence of assets belonging to the above-named parties, but the existence of transactions and/or attempted transactions in violation of the laws of the United States and/or evidence which will help prove violations of other federal statutes. The investigation of those statutes and regulations is within the authority of the Department of the Treasury and the United States Internal Revenue Service, to wit, 18 USC §981, §982, §1956, and §1957; and 31 USC §5313 and §5324.

(12) The affiant asserts that if a delay of notice is not obtained from this Court, there is a likelihood that evidence may be destroyed or tampered with, and that the investigation will be jeopardized or hindered by the transfer or sequestration of assets and/or evidence of violations of the statutes and regulations set forth above.

(13) Based upon the above noted facts, and on the assertions contained in the affidavit in support of this Ex Parte Application, the Plaintiff United States asserts that: (1) the investigation being conducted is within the lawful authority of the named federal law enforcement agency; and (2) notice to the named individual(s) would likely result in the destruction or tampering of evidence and would likely result in impeding or jeopardizing the current investigation to the detriment of the government.

(14) Based on the nature of this investigation and on the risk that public disclosure of an investigation would compromise it, the United States also requests that this Court seal this Ex Parte Application, the affidavit filed in support of it, and the Order granting the application until further order of this Court, except of course, for purposes of service of the Order on the named financial institution(s).

**CONCLUSION AND RELIEF**

WHEREFORE, the Plaintiff United States respectfully requests that this Honorable Court issue the attached Order.

**Exhibit 9.4.4-3 (Cont. 3) (12-10-2007)**  
**The Application for Delay of Notice**

Respectfully Submitted;  
(US ATTORNEY)  
United States Attorney

(AUSA)  
Assistant United States Attorney

**VERIFICATION**

I, (AUSA), an Assistant United States Attorney for the (JUDICIAL DISTRICT), declare that the foregoing Application is based upon information provided to me by agents of the Internal Revenue Service, Criminal Investigation and that said information is, to the best of my knowledge and belief, true and accurate.

\_\_\_\_\_  
(AUSA)  
Assistant United States Attorney

DATED: MONTH/DAY/YEAR

**Exhibit 9.4.4-4 (12-10-2007)****Affidavit of Special Agent**UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)IN RE: ORDER TO DELAY NOTICE FOR FINANCIAL  
PRIVACY ACT INFORMATION AND RECORDS  
\_\_\_\_\_ /

MISC. NO. \_\_\_\_\_

**AFFIDAVIT SUPPORTING ORDER TO DELAY  
CUSTOMER NOTICE RELATING TO SERVICE OF  
FORMAL WRITTEN REQUEST ON FINANCIAL INSTITUTION**

I, (SPECIAL AGENT), being duly sworn, depose and say as follows:

I.

Background of Affiant

1. I am a special agent of Criminal Investigation of the Internal Revenue Service and have been so employed for approximately (xx months/ xx years). My responsibilities include the investigation of possible criminal violations of the Internal Revenue laws (Title 26), the Bank Secrecy Act (Title 31), the Money Laundering Control Act (Title 18), and related offenses.

2. As a special agent of the Internal Revenue Service, I have received approximately 19 weeks of basic training at the US Treasury Federal Law Enforcement Training Center in Glynco, Georgia. This training covered all aspects of a financial investigation. I have also received advanced training in money laundering investigations and asset forfeitures. I have instructed other agents and government attorneys in money laundering and asset forfeiture.

3. I have personally conducted more than (xx) complex financial investigations. I have also participated in the execution of over (xx) search and seizure warrants in the capacity of affiant and/or participant.

II.

IRS Investigative Jurisdiction

**Exhibit 9.4.4-4 (Cont. 1) (12-10-2007)**  
**Affidavit of Special Agent**

4. Authority to investigate possible violations of 31 USC §5324 and 18 USC §1956 and §1957, is delegated to the Criminal Investigation of the Internal Revenue Service. Authority to seize assets under the civil forfeiture proceedings of 18 USC §981, is delegated to the Special Agents of Criminal Investigation.

## III.

Structuring of Currency Transactions to Evade  
Currency Reporting Requirements

5. On or about (EXPLAIN BASIS OF INVESTIGATION/IF CASHIERS CHECKS ARE USED, USE THE FOLLOWING FORMAT)

Purchase Date	Cashier's Check #	Issuing Bank	Purchaser	Amount
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6. On (DATE OF FIRST REQUEST IF THERE WAS ONE), records were obtained from the (FINANCIAL INSTITUTION) pursuant to the service of a Formal Written Request as authorized under Title 12 of the United States Code. An examination of these records established that:

7. Based on my training and the facts contained herein, I have reason to believe that a violation of (LIST STATUTES) may have occurred and I intend to serve a Formal Written Request on the (FINANCIAL INSTITUTION) IN ORDER TO DETERMINE THE SOURCE OF THE FUNDS AND ANY OTHER IDENTIFYING OR TRANSACTIONAL INFORMATION RELATIVE TO (ASSOCIATE OR SUBJECT ). The acquisition of this information is necessary to document probable cause for seizure and forfeiture under 18 USC §981(a)(1)(A), except where such seizure would have a Title 31 predicate, and/or to establish a violation under Title 18 or 31 of the United States Code.

8. I have reason to believe that providing notice of the service of this Formal Written Request to (CUSTOMER'S NAME) (as required by 12 USC §3408(4)(A)) will seriously jeopardize the criminal case and likelihood of a successful seizure and forfeiture under 18 USC, §981(a)(1)(A). During the 10-day waiting period required under 12 USC §3408(4)(B), the involved parties could easily divest themselves of the property and conceal the proceeds from the sale.

9. I respectfully request that the Court grant an Order to Delay Notice relating to service of this Formal Written Request on the (FINANCIAL INSTITUTION) for records and testimony relative to this investigation (as authorized by 12 USC §3409).

**Exhibit 9.4.4-4 (Cont. 2) (12-10-2007)**  
**Affidavit of Special Agent**

10. I further request that the Court issue an order to the (FINANCIAL INSTITUTIONS()) commanding production of the requested records and prohibiting their officers, employees, and agents from providing notice to any customers whose records are the subject of the Formal Written Requests for a period of ninety (90) days.

11. I further request the Court Order, the Ex Parte Application and its supporting documents, be sealed until further order of this Court or until the expiration of the delay of notice period, whichever occurs first.

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(SPECIAL AGENT)  
Special Agent, Criminal Investigation  
Internal Revenue Service

Subscribed and sworn to before  
me this \_\_\_\_ (xx)day of  
\_\_\_\_ (month), 20xx .

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U.S. Magistrate Judge/District Judge  
(JUDICIAL DISTRICT)

**Exhibit 9.4.4-5 (12-10-2007)****Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application**UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)IN RE: ORDER TO DELAY NOTICE FOR  
FINANCIAL PRIVACY ACT INFORMATION/  
RECORDS

MISC. NO.

\_\_\_\_\_/

**EX PARTE ORDER TO DELAY NOTICE AND;  
ORDER TO SEAL EX PARTE APPLICATION**

This matter has come before this Court pursuant to the Ex Parte Application of the Plaintiff United States requesting the entry of an Order by this Court which: (1) orders that notice of the service of one or more Formal Written Requests for information prepared in compliance with 12 USC §3401 et. seq. be delayed for the period of ninety (90) days as provided by statute; (2) directs that notice of the production of documents pursuant to such Formal Written Request be delayed for a period of ninety (90) days as allowed by 12 USC §3409; and (3) that the Ex Parte Application and its supporting documents be sealed until the further order of this Court, or until the expiration of the delay of notice period, whichever occurs first.

This Court, having read the Ex Parte Application and its supporting affidavit, having reviewed the Formal Written Request, being familiar with the statute under which this Order is sought, having found that the investigation being conducted is within the lawful authority of the governmental authority seeking the information, and that there is no administrative summons or subpoena authority available to acquire the requested information, finds there does exist reason to believe the records requested are relevant to a legitimate law enforcement inquiry, and there exists reason to believe notice of such document request and of any production of documents pursuant to it will likely result in the destruction of, or tampering with, evidence, and/or will otherwise seriously jeopardize or impede an investigation.

IT IS HEREBY ORDERED THAT service of the Formal Written Request for information be delayed for ninety (90) days.

IT IS FURTHER ORDERED THAT the named financial institution, its officers, employees, and agents shall not provide notice to any customer(s) whose records are the subject of the Formal Written Request, either of the service of that request, or of the production of any such documents or information pursuant to that request, or of the existence of this order, for a period of ninety (90) days from the date of this order.

**Exhibit 9.4.4-5 (Cont. 1) (12-10-2007)****Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application**

IT IS FURTHER ORDERED THAT the Ex Parte Application and all related documents shall be sealed from public view until the further order of this Court, or until the expiration of the delay of notice period, excepting the service of this Order and the Formal Written Request to which it applies on the involved financial institution.

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UNITED STATES MAGISTRATE JUDGE/  
DISTRICT JUDGE

DATED: \_\_\_\_\_



**Exhibit 9.4.4-6 (12-10-2007)****Ex Parte Application for Extension of Delay of Notice and Order Sealing Documents**UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)IN RE: ORDER TO DELAY NOTICE FOR  
FINANCIAL PRIVACY ACT INFORMATION/  
RECORDS, EXTENSION OF DELAY

MISC. NO.

**EX PARTE APPLICATION FOR  
EXTENSION OF DELAY OF NOTICE AND  
ORDER SEALING DOCUMENTS**

NOW COMES the UNITED STATES OF AMERICA , Plaintiff, (United States Attorney), by (AUSA),  
Assistant United States Attorney and, in support of this Motion, states that:

1. On (DATE OF ORDER) the United States presented an Ex Parte Application and Affidavit in support thereof, to the United States District Court for the (JUDICIAL DISTRICT ) seeking the entry of any order directing compliance by ( FINANCIAL INSTITUTION) with a Formal Written Request issued pursuant to 12 USC §3401, et seq.
2. On (DATE) US Magistrate Judge/District Judge (NAME), having reviewed the Ex Parte Application and the Affidavit in support thereof, entered an order providing notice to the customer of the financial institution would be delayed for a period of ninety (90) days as provided by statute. 12 USC §3409(a)(1), (2), and (3)(C) and (E) provides for such delay where:
  - (i) the investigation being conducted is within the lawful jurisdiction of the governmental authority seeking the financial records;
  - (ii) there is reason to believe that the records being sought are relevant to a legitimate law enforcement inquiry; and
  - (iii) there is reason to believe that such notice, if not delayed, will result in; (a) endangering life or physical safety of any person; (b) flight from prosecution; (c) the destruction or tampering with evidence; (d) intimidation of potential witnesses; or (e) otherwise seriously jeopardize an investigation or official proceeding or unduly delaying a trial or ongoing official proceeding.
3. The investigation being conducted by the Internal Revenue Service, Criminal Investigation, is not complete at this time. Records and information obtained from the Formal Written Request will assist in the investigation of (NAME OF SUBJECT) in the (JUDICIAL DISTRICT). The named individual has been identified through the investigation as being directly or indirectly involved in the (STRUCTURING OF MONETARY INSTRUMENTS OR MONEY LAUNDERING).

**Exhibit 9.4.4-6 (Cont. 1) (12-10-2007)****Ex Parte Application for Extension of Delay of Notice and Order Sealing Documents**

4. 12 USC §3409(b)(2) of the Right to Financial Privacy Act provides that the Court may grant extensions of the delay of notice, of up to ninety (90) days each, upon application of the United States, when such extension is in accordance with 12 USC §3409(b).

5. Based on the continuing nature of this investigation, the progress made to this point, the likelihood that further investigation will result in the identification of other persons involved in violations of federal currency and money laundering laws, and in the gathering of sufficient evidence and information to support a civil forfeiture action and or criminal indictment, the United States requests that this Court extend the delay period for an additional ninety (90) days and continue to seal all documents related to this matter.

**CONCLUSION AND RELIEF**

WHEREFORE, the Plaintiff United States respectfully requests that this Honorable Court enter the Order submitted with this Ex Parte Application.

Respectfully submitted,

(US ATTORNEY)  
United States Attorney

(AUSA)  
Assistant United States Attorney  
(ADDRESS)

Dated:

**VERIFICATION**

I, (AUSA) an Assistant United States Attorney for the (JUDICIAL DISTRICT), declare that the foregoing Application is based upon information provided to me by agents of the Internal Revenue Service, Criminal Investigation, and that said information is, to the best of my knowledge and belief, true and accurate.

\_\_\_\_\_  
Assistant US Attorney

**Exhibit 9.4.4-6 (Cont. 2) (12-10-2007)**

**Ex Parte Application for Extension of Delay of Notice and Order Sealing Documents**

Dated:

**VERIFICATION**

I, (SPECIAL AGENT NAME), a special agent for the Internal Revenue Service, Criminal Investigation; declare that the foregoing Application is based upon information gathered by me, and that said information is, to the best of my knowledge and belief, true and accurate.

\_\_\_\_\_  
(SPECIAL AGENT NAME)

Dated:

**Exhibit 9.4.4-7 (12-10-2007)****Order Extending Delay of Notice and Order to Seal**UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)IN RE: ORDER TO DELAY NOTICE FOR  
FINANCIAL PRIVACY ACT INFORMATION/  
RECORDS: EXTENSION OF DELAY**ORDER EXTENDING DELAY OF NOTICE**  
**AND**  
**ORDER SEALING DOCUMENTS**

This matter has come before this Court pursuant to the Ex Parte Application of the Plaintiff United States requesting the entry of an order by this Court which: (1) directs that notice of the service of Formal Written Request prepared and or obtained in accordance with 12 USC §3401 et seq., by the Internal Revenue Service, Criminal Investigation, be delayed for an additional ninety (90) day period; (2) directs that notice of production of documents pursuant to each Formal Written Request be delayed for an additional ninety (90) day period; and (3) directs that all pleadings related to this matter remain sealed until further order of this Court.

This Court, having read the Ex Parte Application, being familiar with this matter, and having found that the continuing investigation being conducted is within the lawful authority of the governmental authority seeking the information, finds that there does exist reason to believe that the records requested are relevant to a legitimate law enforcement inquiry, and that there exists reason to believe that notice of such document request and of the production of any records pursuant to it will likely result in the destruction of, or tampering with, evidence, in the removal or hiding of assets potentially subject to seizure and forfeiture, and/or will otherwise seriously jeopardize or impede the continuing investigation.

IT IS HEREBY ORDERED THAT service of the Formal Written Request for information be delayed for an additional period of ninety (90) days to wit, and that the delay of notice period be extended until (90 DAYS FROM DATE OF ORDER).

IT IS FURTHER ORDERED THAT neither the financial institution(s) served with the original Formal Written Request, nor their officer, employees, and agents shall provide notice to any customer(s) whose records have been requested either of the service of the request or of the production of any such documents or information pursuant to that request for an additional period of ninety (90) days to wit, and that the delay of notice period is extended until (90 DAYS FROM DATE OF ORDER).

IT IS FURTHER ORDERED THAT this Ex Parte Application and all related documents shall be sealed until the further order, of this Court, except for the service of this Order on the involved financial institution(s).

**Exhibit 9.4.4-7 (Cont. 1) (12-10-2007)**

**Order Extending Delay of Notice and Order to Seal**

Entered:	<div data-bbox="516 361 1344 401">UNITED STATES MAGISTRATE JUDGE/DISTRICT JUDGE (NAME)</div>
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**Exhibit 9.4.4-8 (12-10-2007)****Ex Parte Application for Nunc Pro Tunc Extension of Delay of Notice and Order Sealing Documents**UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)

		IN RE: ORDER TO DELAY NOTICE FOR FINANCIAL PRIVACY ACT INFORMATION/ RECORDS: EXTENSION OF DELAY	MISC. NO.

**EX PARTE APPLICATION FOR NUNC PRO TUNC  
EXTENSION OF DELAY OF NOTICE AND  
ORDER SEALING DOCUMENTS**

		NOW COMES the UNITED STATES OF AMERICA, Plaintiff, (US ATTORNEY), United States Attorney, by (AUSA), Assistant United States Attorney and, in support of this Motion, states that:	

1. On (DATE OF ORIGINAL ORDER) the United States presented an Ex Parte Application and Affidavit, in support thereof, to the United States District Court for the ( JUDICIAL DISTRICT) seeking the entry of any order directing compliance by (FINANCIAL INSTITUTION) with a Formal Written Request issued pursuant to 12 USC §3401 et. seq.

		2. On (DATE), US Magistrate Judge/District Judge (NAME), having reviewed the Ex Parte Application and the Affidavit in support thereof, entered an order directing that the providing of notice to the customer of the financial institution would be delayed for a period of (90) days as provided by statute. 12 USC §3409(a)(1), (2), and (3)(c) and (e) provides for such delay where:	

- |  |       |  |  |
|--|-------|--|--|
|  |       |  |  |
|  | (i)   | the investigation being conducted is within the lawful jurisdiction of the governmental authority seeking the financial records;   |  |
|  | (ii)  | there is reason to believe that the records being sought are relevant to a legitimate law enforcement inquiry, and   |  |
|  | (iii) | there is reason to believe that such notice, if not delayed, will result in, (a) endangering life or physical safety of any person; (b) flight from prosecution; (c) the destruction or tampering with evidence; (d) intimidation of potential witnesses; or (e) otherwise seriously jeopardize an investigation or official proceeding or unduly delaying a trial or ongoing official proceeding. |  |
|  |       |  |  |

**3. (USE THIS PARAGRAPH IF OTHER DELAYS WERE OBTAINED )**

		On (DATE), US Magistrate Judge/District Judge, having reviewed an Ex Parte Application for Extension Of Delay of Notice and Order Sealing Documents, entered an Order Extending Delay Of Notice and Order To Seal, extending the delay of notice until (DATE).	

**Exhibit 9.4.4-8 (Cont. 1) (12-10-2007)****Ex Parte Application for Nunc Pro Tunc Extension of Delay of Notice and Order Sealing Documents**

4. The criminal investigation being conducted by the Internal Revenue Service, Criminal Investigation is not complete at this time. Records and information will assist in the investigation of money laundering and other related offenses in the (JUDICIAL DISTRICT).

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5. As set forth above, the Right to Financial Privacy Act provides that the United States may seek a delay of notice of the issuance of the Formal Written Request for a period of ninety (90) days (12 USC §3409(b)).

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6. Based on the continuing nature of this investigation, the progress made to this point, the likelihood that further investigation will result in the identification of other persons involved in violations of federal currency and money laundering laws, the gathering of sufficient evidence and information to support a civil forfeiture action and/or criminal indictment, and on the fact that notice of the existence of this Formal Written Request would provide some disclosure of information contained in those affidavits and adversely affect the investigation, the United States requests that this Court nunc pro tunc extend the delay period for an additional ninety (90) days and continue to seal all documents related to this matter.

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**CONCLUSION AND RELIEF**

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WHEREFORE, the plaintiff United States respectfully requests that this Honorable Court enter the Order submitted with this Ex Parte Application.

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Respectfully submitted,

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(US ATTORNEY)  
United States Attorney

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(AUSA)  
Assistant United States Attorney  
(ADDRESS)

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Dated:

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**VERIFICATION**

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I, (AUSA), an Assistant United States Attorney for the ( JUDICIAL DISTRICT), declare that the foregoing Application is based upon information provided to me by agents of the Internal Revenue Service, Criminal Investigation and that said information is, to the best of my knowledge and belief, true and accurate.



**Ex Parte Application for Nunc Pro Tunc Extension of Delay of Notice and Order Sealing Documents**

			(AUSA)
Dated:			

## VERIFICATION

I, (SPECIAL AGENT), a Special Agent for the Internal Revenue Service, Criminal Investigation, declare that the foregoing Application is based upon information gathered by me or at my direction and that said information is, to the best of my knowledge and belief, true and accurate.			
			(NAME)
Dated:			

**Exhibit 9.4.4-9 (12-10-2007)****Notice to the Customer**

	<b>Department of the Treasury</b>
Criminal Investigation	<b>Internal Revenue Service</b>
	<b>Washington, DC 20224</b>
	(Date)
Name	
Address	
City, State, Zip Code	
Dear :	
Records or information concerning your accounts and/or transactions, which are held by the financial institution named in the attached process or request, were supplied to the Internal Revenue Service pursuant to the service of the attached Formal Written Request(s) on (DATE). Notification was withheld pursuant to a determination by the (TITLE OF COURT SO ORDERING) under the Right to Financial Privacy Act of 1978, 12 USC §3401–§3422. The Internal Revenue Service requested that notice be withheld because issuance of such notice(s) may have impeded the investigation. The purpose of the investigation was to inquire into potential violations of _____.	
	Sincerely,
	(Name of SAC) Special Agent in Charge Criminal Investigation
Attachment(s)	

**Exhibit 9.4.4-10 (12-10-2007)****Official Request for Financial Records Related to Investigation of Terrorism**

		Department of the Treasury
	Criminal Investigation	Internal Revenue Service
		Washington, DC 20224
		(Date)
	Custodian of Records	
NAME OF FINANCIAL INSTITUTION		
	ADDRESS	
CITY, STATE ZIP		
IN RE:	Official Request for Financial Records Related to the Investigation and Analysis of International Terrorism	
Dear Custodian of Records:		
	This serves as an official request by this agency to your financial institution for the production of the records described in the attachment to this letter. You must produce the records to Special Agent (NAME) at (LOCATION) by (DATE), or at such other place and time as you arrange with Special Agent (name)'s consent. You may reach Special Agent (NAME) at (TELEPHONE NO.).	
	Please note that with the amendments enacted by the USA PATRIOT Act of 2001, Pub. L. No. 107-56, 115 Stat, 327 (2001), which was signed by the President on October 26, 2001, the Right to Financial Privacy Act, 12 USC §3401 et seq., no longer requires a subpoena or court order to obtain financial records in investigations related to international terrorism. The Right to Financial Privacy Act now provides that, with very limited exceptions, none of its provisions applies to a request from:	
	a Government authority authorized to conduct investigations of, or intelligence or counterintelligence analysis related to, international terrorism for the purpose of conducting such investigations or analysis.	
	The request contained in this letter for the documents described in the attachment falls within 12 USC §341(a)(1)(C). I certify, in accordance with 12 USC §3403(b) and §3414(a)(2), that in making this request this agency has complied with the applicable provision of the Right to Financial Privacy Act.	

**Exhibit 9.4.4-10 (Cont. 1) (12-10-2007)****Official Request for Financial Records Related to Investigation of Terrorism**

Please note also the Right to Financial Privacy Act, 12 USC §3414(a)(3), forbids your financial institution, and any officer, employee, or agent of your financial institution, from disclosing to anyone, including particularly a customer whose records are sought, that a government authority has sought or obtained access to a customer's financial records. Any such disclosure could jeopardize this important investigation.

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Your financial institution may be entitled to reimbursement for certain expenses incurred in responding to this request for records, where the customer is an individual or a partnership of five or fewer individuals.

See 12 C.F.R. pt.219. In order to obtain payment, you must submit an itemized bill or invoice to the following address:(ADDRESS). If you anticipate that the reimbursable cost of complying with this request will exceed \$500, please contact Special Agent (NAME) before incurring such expenses. If you have any questions concerning this request, please contact Special Agent (NAME) at the telephone number provided above.

			Very truly yours,  (NAME) Director, Field Operations (ADDRESS)
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		Attachments: (x)	

